Background

New York State's Property Tax Freeze Credit encourages local governments and school districts to generate long-term tax relief for New York State taxpayers through “sharing services, consolidating or merging, and demonstrating and implementing operational efficiencies” (NYS Department of Taxation and Finance 2014). But sharing services among NYS municipalities has long been a common practice (Empire Center 2014). A 2013 survey by Cornell University found that municipalities and school districts use service sharing as a way to improve service quality, to save costs, and to improve regional service coordination (Homsy et al 2013). The survey found inter-municipal sharing agreements in NYS have been in place for about 18 years, on average (Homsy et al 2013). The survey also found NYS municipalities have responded to fiscal stress in recent years by exploring additional shared service arrangements (Homsy et al 2013).

However, this task is increasingly challenging for municipalities because 1) the Tax Freeze disregards prior history of sharing (before 2012) and requires new sharing arrangements, and 2) certain state rules and legal regulations have created significant barriers for further sharing (see Table 1). What exactly are these barriers to sharing? This issue brief describes and illustrates the state rules, legal regulations, and labor agreements that limit more inter-municipal service sharing. These may be areas for policy reform.

We group these barriers into two types: those related to organization and state authority and those related to labor issues and costs. Based on interviews with local officials and review of state rules and documents we describe seven areas where barriers exist to sharing services. These are 1) requirement to have individual authority in order to share a service, 2) Taylor Law and Triborough Amendment, 3) Public Referendum, 4) Sunset on Procurement, 5) Public Referendum, 4) Sunset on Procurement, 5) Wick’s Law, 6) Prevailing Wage, 7) Special Districts.

1. New York State laws require each participant in a service sharing agreement have individual authority for the service in question.

Problem:

The NYS Constitution and General Municipal Law Article 5-G provides a broad legal framework for sharing among municipalities in general, but not without restrictions. The following provisions require that each participant in a service sharing agreement have the individual authority to provide the service or action.

<table>
<thead>
<tr>
<th>Table 1: Obstacles to Shared Service Agreements</th>
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<tbody>
<tr>
<td>Issues</td>
</tr>
<tr>
<td>State rules/legal regulations (N=754)</td>
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<tr>
<td>Restrictive labor agreements/unionization (N=769)</td>
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</tbody>
</table>

Source: Cornell University, New York State Municipal Shared Services Survey, 2013

The Shared Services project is directed by John Sipple and Mildred Warner of Cornell University and funded by the Municipal Innovation Exchange and the US Department of Agriculture Hatch and Smith Lever grant programs, administered by the NYS Agricultural Experiment Station at Cornell University. Additional information can be found at www.mildredwarner.org/restructuring/nys.
Provisions:

“No county, city, town, village or school district shall... give or loan its credit to or in aid of any individual, or public or private corporation or association, or private undertaking, except that two or more such units may join together pursuant to law in providing any municipal facility, service, activity, or undertaking which each of the units has the power to provide separately” - may contract joint or several indebtedness. [Constitution article VIII, §§ 1, 2-a; State Finance Law § 54(10)(H); Local Finance Law § 15]

“Municipalities may use CLS Gen Mun Art 5-G to undertake cooperatively activities which they independently have authority to undertake.” 1994 NY Ops Atty Gen 94-4 (Informal), 1994 N.Y. AG LEXIS 3. [NY CLS Gen Mun § 119-o]

While the individual authority requirement might be necessary in some cases, it may also create significant regulatory barriers for service sharing where it makes sense financially to do so. The following examples illustrate how this requirement may hamper the ability of local governments to work with schools on a mutually beneficial and potentially cost saving sharing opportunity.

Example:

Municipalities are required to provide school crossing guards to aid in protecting children going to and from school (General Municipal Law, §208a) but oftentimes lack the financial resources to do so. School districts may have the financial means, but are not authorized to provide school crossing guards. This creates a mutually beneficial municipal-school district sharing opportunity. However, due to the individual authority clause of the General Municipal Law § 208a, school districts and municipalities may not share responsibilities in employing school crossing guards.

The following quote is the response of the State Comptroller (Opns St Comp, 1981) to a municipality's inquiry about the issue:

“However, General Municipal Law § 208a only authorizes cities, towns, villages, counties, or police districts to employ persons as school crossing guards, and this authority is not conferred on school districts. Consequently, a school district may neither employ school crossing guards nor contribute to the expense borne by a city which employs them (24 Opns St Comp, 1968, p 793; Opns St Comp, 1972, No. 72-967 and 1977, No. 77-277).

Therefore, due to the lack of the required individual authority, a school district may not enter into a contract with a municipality whereby the school district pays for all or part of the cost for crossing guards.”

Recommendation:

Allow service sharing without requiring individual authority, as long as the municipality that administers the service has the authority.

To illustrate using the aforementioned example, the municipality still has to be the entity that provides the service, but the school district is allowed to partake or provide monetary contribution for such service. This would enable municipalities to use sharing arrangements to increase the quality of services available to their residents.

2. NYS Taylor Law and the Triborough Amendment: Municipalities can share, but it may end up costing more.

Problem:

The Public Employees’ Fair Employment Act, commonly referred as the Taylor Law, and the Triborough Amendment require collective bargaining, and the continuance of previous terms until a new contract is negotiated, both of which have important implications for inter-municipal sharing. When sharing and consolidation occurs, employment ‘terms and conditions’ related issues would inevitably come up.

1 E.g. subcontracting with another entity to provide a service previously performed by unit members, eliminating existing positions within the unit, transferring employees between units, changes in salaries and hours, etc.
Provisions:
Following the expiration of a contract, public employers could not unilaterally alter any of its employees’ “terms and conditions of employment” while negotiating a successor agreement with the employee organization. [5 PERB Section 3037 (1972)]

Public employers are required to negotiate in good faith with any duly recognized or certified employee organization concerning any addition, deletion, and/or modification of a mandatory subject of bargaining, which are “terms and conditions of employment.” [Civil Service Law Section 204(2)]. Terms and conditions include salaries, wages, hours, agency shop fee deductions, longevity, paid time off, retiree benefits, insurance, safety, subcontracting, and transfers of bargaining unit work, among others. [Civil service Law Section 201(4)]

For nonmandatory subjects of bargaining, public employers have the right to take unilateral action. However, if that action has an impact on the “terms and conditions of employment” of its employees, the employer may still be obligated to negotiate the impact of its unilateral action with the union. [City Sch. Dist. of New Rochelle, 4 PERB Section 3060 (1970)]

Even though more recent legislative changes have further empowered municipalities and citizens to initiate consolidation and dissolution as well as established standards and procedures, they have done very little to address this costly and complicated aspect of such actions – the impacted public sector employees. For example, the 2010 ‘New N.Y. Government Reorganization and Citizen Empowerment Act’ in effect allows for the duplication of positions after consolidation in order to avoid contradicting the existing collective bargain agreements (O’Neil and Murphy 2012).

Consequently, these statutory requirements may incentivize unions to resist changes and thereby obstruct plans for consolidation, or at least engage in stalling agreements in order to maintain costly pay raises and employee benefits (Sykes 2012), not only making the conversations between municipalities and unions very challenging, but also contradicting one of the important purposes of consolidation – cost-saving.

These legal barriers could prevent cost-effective sharing in the following ways:

1. When two municipalities or districts consider consolidating or service sharing, the collective bargaining process may require the consolidated government or shared service pay wages at the higher rate of the two partners.

2. It is statutorily required that municipalities cannot take away the work from one civil service unit to another.

Example:
1. Buffalo, Rochester, and some other New York State municipalities have been exploring opportunities for consolidation, including large-scale city/county consolidations. The issue of leveling pay and benefits between employees from different jurisdictions is often of particular concern, because differences in pay scales are usually leveled up and therefore have a significant impact on the initial investments of establishing the new government structure and the overall cost of the consolidation project. For example, the proposal to consolidate the Buffalo Police Department was strongly questioned on whether an overall net savings was even possible after leveling up the pay and benefit scales (New York State Comptroller 2010).

2. When two school districts consolidate, the salaries of the lower paying district level up to the pay scale of the higher paying one. Westfield Central School District Board member Marie Edward gives an example:

   “Contract leveling up is a problem… In our case, Westfield’s support staff had a better contract and Ripley teachers had a better contract. Administrative savings from the merger would have been $300,000, but to level up the contracts would have been more than the savings. So, there were no savings to attract the taxpayers that didn’t benefit from improving the educational program aspect of it.” (NYSSBA 2013)
3. State laws require public referendum for certain sharing arrangements.

**Problem:**
In most cases of consolidation, local government entities are required to conduct public hearings and follow certain civic participatory procedures. But when the action involves towns and villages, a referendum is required pursuant to General Municipal Law article 17a. In addition, NY Town Law section 150 requires that “any local law which seeks to abolish a town police department shall be subject to a permissive referendum”.

**Provisions:**
Towns, Villages, Fire Districts, Special Improvement Districts or other Improvement Districts, Library Districts and other districts created by law except School Districts, City Districts and County Districts – Local government entities may consolidate upon joint resolution of the governing body or bodies endorsing a proposed joint consolidation agreement. The governing body or bodies must conduct one or more public hearings with prior published notice on the proposed agreement, approve a final version of the joint consolidation agreement, and, in the case of the consolidation of towns or villages, conduct a referendum. [General Municipal Law article 17-A]

Any local law which seeks to abolish a town police department shall be subject to a permissive referendum as provided in article seven of this chapter (NY Code article 7: Permissive Referendum). [NY CLS Town § 150 (2014)]

These mandates create a dilemma for municipalities when local voters prefer retaining local control of a service over possible cost savings. On one hand, a local government is required by the State to cut costs by sharing; on the other hand, it bears the responsibility to provide services in ways that the taxpayers prefer. When it is statutorily required that sharing of a service needs to be approved by voters, it creates barriers for local governments to make sharing or consolidation decisions based on economic considerations.

**Example:**
Local Control over Cost Savings?
The Town of Waterford tried to abolish its police department and contract with the Saratoga County sheriff for road patrol to increase the cost-efficiency of the service. The voters in the Town of Waterford decided they would rather pay the extra $600,000 annually in higher costs to preserve their own police department.

**Recommendation:**
The state might reconsider guidelines on sharing to allow more sharing without public referendum. What is the appropriate tradeoff between potential efficiency and local democratic control?


**Problem:**
In 2013 Governor Cuomo signed Senate Bill 3766 into law, which permits a public agency to adopt a piggyback contract with other government entities.

**Provisions:**
Authorizes political subdivisions to purchase apparatus, materials, equipment and related services through contracts let by other government entities or the federal government. [Amd §§103 & 104, Gen Muni Law]

With this new amendment of the General Municipal Law, NYS local governments currently have access to cooperative purchasing. However, this Cooperative Purchasing statute expires on August 1st, 2017, which means that municipalities’ access to cooperative purchasing might have a limited timeframe, and if the Bill is not renewed when the time comes, the cost savings would be lost. The following examples illustrate how cooperative purchasing has helped local governments to save costs and why making the Sunset Clause permanent would be instrumental for continued cost-effective service sharing.
Examples:

Town and Village of Cape Vincent (Jefferson County)

The Town of Cape Vincent and the Village of Cape Vincent were both in need of new water tanks and combined their efforts to purchase a single 500,000 gallon tank to serve both municipalities. The joint effort has produced $1 million in savings by eliminating the need for tanks in both the Village and Town water districts. It also reduced the average cost per household in the water districts by approximately $200 per year. The cost per user to build two tanks was estimated at approximately $1,000 for town residents. Under the joint purchase, the costs were cut to $600 per resident. Village residents originally were opposed to the plan because they did not want to pay for Town residential use. This project was recognized by the Central New York Branch of the American Public Works Association as an environmental “project of the year.”

Source: http://s3.amazonaws.com/mildredwarner.org/attachments/000/000/420originalb69a55719a376aee6614eb61af4d56a

Town of Blooming Grove (Orange County)

There were two bids for heating oil for all Town buildings, one was $.47 above the barge price at the date of delivery and the other bid $.43 above the barge price at the date of delivery. The Town was able to piggyback on a bid that Putnam County had. This Company is delivering to Putnam County and they bid $.0899 which is $.09 above the barge, [for] a savings of $.34 a gallon for heating oil. It is legal for us to do because we are piggybacking on a County bid.


Town of Oyster Bay (Nassau County)

“Oyster Bay estimates it will save 15-25% on its natural gas purchases, paying $.57 per thermal unit instead of between $.76 and $1.08 per thermal unit [by piggybacking on a contract struck by Nassau County].”


Recommendation:

The sunset clause should be made permanent so that municipalities and districts could piggybacking on other units’ procurement contracts without time constraints.

5. Wick’s Law: Cost thresholds are still too low

Problem:

Section 135 of the New York State Finance Law, commonly known as the “Wick’s Law”, requires construction companies to bid separate Multiple Prime Contracts for certain public work projects that exceed certain monetary thresholds. The law was originally put in place in 1912 to promote fair competition among construction project bidders, to prevent bid-shopping, and to protect workers’ rights. It was also expected to cut down costs of public construction projects in the long run.

Provisions:

Section 135 of the New York State Finance Law, commonly known as the “Wick’s Law”, requires construction companies to bid specific separate Multiple Prime Contracts for certain public work projects where the cost of the public work exceeds:

a. $3 million in Bronx, Kings, New York, Queens and Richmond counties
b. $1.5 million in Nassau, Suffolk and Westchester counties
c. $0.5 million in all other counties

2. In rare instances this requirement can be waived using a Project Labor Agreement see Section 222 Labor.
However, critics of the Wick’s Law contend that the construction industry has become increasingly complex, making it difficult for public agencies – who oftentimes lack construction management expertise on staff - to effectively supervise and coordinate projects themselves, which consequently drives up the costs and the duration of construction projects (Eiseman 2003). For example, according to the 1987 New York State Division of Budget report ‘Fiscal Implications of the Wicks Law Mandate’, Wick’s Law increased construction costs by 24 percent to 30 percent based on an evaluation of various public construction projects such as academic buildings, prisons, and fire stations (NYS Division of Budget 1987). Similarly, the 1991 report conducted by Impact of Wicks Law – Final Report, conducted by the New York State School Boards Association estimated that the Wicks mandate increased project costs anywhere from 20 percent to 30 percent (NYSSBA 1991).

Although the 2008 Wick’s Reform has already raised the monetary threshold from a unified $50,000 to the current levels, some critics argue that (1) these thresholds are still too low for most NY counties, resulting in a larger number of contracts than necessary and adding to the costs, and perhaps (2) there should not be a multiple contract requirement in the first place. The debate centers on to what extent should municipalities be given the choice to decide whether to employ a single general contractor for an entire construction project, or to breakdown the project into several bids and coordinate the work of various prime contractors who specialize in specific areas of the project. While private developers could freely make this decision according to specific needs for each project, NYS public construction projects enjoy no such liberty because of the budget thresholds set by the Wick’s Law.

Example:

In 2012 Rockland County sought an increase in their Wick’s Law Threshold, see A2710 – the bill did not pass .

There is a mention in the Town of Yorktown town board minutes of March 8, 2000, “Supervisor Cooper also stated that they also asked for changes in the WICKES (sic) Law, a regulation which increases the cost of bids. A good example was the Village of Croton. The Wickes Law added over four million dollars to the cost of a recent proposal.”

Recommendation:

Increasing the threshold would relieve local governments of unnecessary restrictions on public works projects.

A coalition of business and municipal groups created a mandate relief program called “Let New York Work” which has proposed a uniform $10 million threshold across the State rather than the tiered threshold enacted in 2008. 3

6. Prevailing Wage: Municipalities can share, but the wage may level up to the higher cost partners.

Problem:

The NYS Constitution and NYS Labor Law require contractors and subcontractors of public works projects to pay the prevailing rate of wage and supplements set for the locality where the work is performed.

The rates of prevailing wage of a particular occupation (except for those for New York City) are determined by the State Department of Labor, based on the “relevant local collective bargaining agreement with at least 30 percent of trade union membership in each jurisdiction” (Citizens Budget Commission 2012, p.2).

3 Link to NYCOM Memo supporting legislation to increase WICKS thresholds:


Provisions:
The NYS Constitution requires that laborers, mechanics and other workers on public projects are paid prevailing wages. New York State Labor Law extends prevailing wage requirements to all building service workers.

“Every contractor shall pay a service employee under a contract for building service work a wage of not less than the prevailing wage in the locality for the craft, trade or occupation of the service employee.” [N.Y. LAB. LAW § 231]

Under New York State Labor Law, contractors and subcontractors must pay the prevailing rate of wage and supplements (fringe benefits) to all workers under a public work contract. Employers must pay the prevailing wage rate set for the locality where the work is performed. Prevailing wage is the pay rate set by law for work on public work projects. This applies to all laborers, workers or mechanics employed under a public work contract.

The Bureau of Public Work administers following articles of the New York State Labor Laws:

-Article 8 (Public Work)4

- Article 9 (Prevailing Wage for Building Service Employees)5

Critics argue that the process of how prevailing wage is determined lacks transparency and the rates result in unnecessary high and unaffordable costs of construction projects (Citizens Budget Commission 2012). The following examples illustrate how Prevailing Wage requirements drive up government contracting costs.

Examples:

Based on interview with Warren J. Lucas, Supervisor, Town of North Salem

The 2007 Prevailing and Supplemental Wage Law requires all school districts and municipalities in the State to pay union wages and benefits on any contract. The Town used to have someone who provided tree removal service for $900/day. With the new rates in place, he has to be paid $1950/day. On many projects, the larger contractors (who pay prevailing wage) will not even bid.

Similarly, the lowest garbage bid went up 40% in 2012 when it was renegotiated after a previous 6 year contract, during which the annual increase was only 3%. The increase can be primarily attributed to the Prevailing and Supplemental wage law.

Recommendations:

NYS should consider adjusting how prevailing wage is calculated and make sure all information used to determine the rates is made available to the public.

The ‘Let New York Work’ coalition has proposed that NYS “use Unemployment Insurance (UI) Prevailing Wage tables to determine regional prevailing wage rate for projects. The wages are updated semi-annually, based on the findings of the semi-annual Department of Labor survey of employers. The information is provided to help employers and unemployed job seekers understand the job titles and wage rates that will determine prevailing wage in local areas across New York State.”6

7. Sharing with Special Districts: When do they Count Against the Tax Cap?

Whether special districts are subunits of a municipality or separate governments (lateral) has implications for sharing. While subunits (such as Business Improvement Districts) are subject to the cap, lateral districts are not.

Town Special Improvement Districts are typically governed by articles 12 or 12-a of the Town Law. Most districts established after the 1930s are governed by the town board and count towards the town’s tax cap levy limit.

There are some Town Special Improvement Districts that were created prior to 1940 that are governed by a separately elected board of improvement district commissioners and these districts do not count towards the town’s tax cap levy limit but rather they are separately required to comply with the tax cap on their own (General Municipal Law, §3-c). Municipalities should explore sharing opportunities with these types of special districts.

In fact, Article 5-g of the General Municipal Law authorizes improvement districts to share services, is actually a fairly common practice. Improvement districts share operation and maintenance expenses, billing, staff, professional services, procurement and services such as water or wastewater treatment. For example it is common for water districts to contract with a city or village for water and water treatment.

**Recommendation:**

Excluding subdistricts from the tax cap calculation for a municipality could potentially create more taxing and sharing opportunities. Special districts are a means to pay for services enjoyed by a district and they promote community led initiatives such as Business Improvement Districts, which help communities promote economic development.

**Conclusion**

This issue brief has outlined seven important barriers to sharing in NYS that can only be addressed at the State level. Allowing sharing, even when a district does not have individual authority and ensuring that sharing with special districts counts under the tax freeze would help encourage more sharing between municipalities and districts of all types. The State could also make permanent the authority to piggyback on state procurement contracts. More controversial is how to balance public referendum and cost savings when the public chooses not to allow cost saving sharing agreements to go forward.

Labor is a major cost in any government services and can be a major sticking point in negotiating sharing agreements. How to balance the interests of different bargaining units in shared agreements need to be carefully considered. Finally, Wick’s law and prevailing wage rules should more accurately reflect current contract scale and wage rates that local governments regularly encounter.

To encourage local governments and school districts to share services and save costs, these state level barriers need to be addressed.
Bibliography


Cornell University. (2013). New York State Municipal Shared Services Survey.


Appendix: Relevant Excerpts

General Municipal Law article 5-G: MUNICIPAL COOPERATION

NY CLS Gen Mun § 119-n

§ 119-n. Definitions

As used herein:

a. The term “municipal corporation” means a county outside the city of New York, a city, a town, a village, a board of cooperative educational services, fire district, or a school district.

b. The term “district” means a county or town improvement district for which the county or towns in which such district is located are required to pledge its or their faith and credit for the payment of the principal of and interest on all indebtedness to be contracted for the purposes of such district. The term “district” shall also mean, for the purposes of joining a municipal cooperative health benefit plan authorized under article forty-seven of the insurance law, a soil and water conservation district established under the soil and water conservation districts law.

c. The term “joint service” means joint provision of any municipal facility, service, activity, project or exercise of any function or power which each of the municipal corporations or districts has the power by any other general or special law to provide, perform or exercise, separately and, to effectuate the purposes of this article, shall include extension of appropriate territorial jurisdiction necessary therefor.

d. The term “joint water, sewage or drainage project” means a joint project to provide for a common supply of water, the common conveyance, treatment and disposal of sewage or a common drainage system, as described in paragraphs B, D and F of section two-a of article eight of the constitution.

e. The term “voting strength” means the aggregate
number of votes which all the members of the local governing body of a municipal corporation or district are entitled to cast.

Relevant Excerpts:

General Municipal Law §§ 119-n, 119-o and 120-w permit a city and town to enter into a cooperative agreement to provide garbage pickup service. 1979 NY Ops Atty Gen Sept 18 (Informal), 1979 N.Y. AG LEXIS 38.


A fire district may enter into a municipal cooperation agreement with an adjoining fire district under Article 5-G of the General Municipal Law under which it would provide one of its emergency rescue vehicles not needed for rescue operations in the district to the adjoining district at such times when the latter’s rescue vehicle is inoperative. 1983 NY Ops Atty Gen 83-41 (Informal), 1983 N.Y. AG LEXIS 53.

A county may not own, maintain and operate a cascade vehicle which is to be used at the scene of a fire to replenish the oxygen supply in the firefighter’s oxygen tanks since the county would then be actively engaging in fire prevention and protection. 1982 Op St Compt No. 82-280, 1982 N.Y. Comp. LEXIS 453.

A village and its fire department may not agree to transfer fire department monies into the custody of the village treasurer to be jointly invested with village monies. 1991 Op St Compt No. 91-42, 1991 N.Y. Comp. LEXIS 40.

A village police force may patrol an area of a town located outside the village in accordance with a municipal cooperation agreement between the town and the village. 1982 NY Ops Atty Gen 82-25 (Informal), 1982 N.Y. AG LEXIS 83.

Through municipal corporation agreement under Article 5-G of CLS Gen Mun, town may enforce petty offenses for traffic violations on city road located within 100 yards of town, and town police officers’ territorial jurisdiction necessary for undertaking of co-operation agreement is extended under CLS CPL § 119-n[c]. 1988 NY Ops Atty Gen 88-39 (Informal), 1988 N.Y. AG LEXIS 41.

A county may contract with a village which lies partly outside the county to provide additional police protection by the sheriff. Such a contract would not have to include the adjoining county as a party. Such police protection is limited to the test enunciated in Opn Nos. 71-651, 76-731 and 78-603 but is not subject to the requirement that such police protection be “specialized”. To the extent that those opinions are inconsistent with the views expressed in this opinion, they are superseded. 1980 Op St Compt No. 80-284, 1980 N.Y. Comp. LEXIS 260.

A county may enter a contract to provide a village or town with additional police services which are far more intensive than that usually and normally supplied by the sheriff and involving a considerably greater county outlay in money, manpower, and equipment. 1980 Op St Compt No. 80-611.

A town and a village within the town may not, pursuant to an Article 5-G cooperation agreement, extend the territorial application and effect of a town zoning ordinance or local law into the village. The town and village, however, may separately enact the same substantive zoning regulations. 1984 St Compt No. 84-50, 1984 N.Y. Comp. LEXIS 88.

Two non-contiguous villages may enter into a municipal cooperation agreement under CLS Gen Mun Art 5-G before provision of police protection as joint service. 2000 Op St Compt No. 2000-24, 2000 N.Y. Comp. LEXIS 28.

Two non-contiguous villages may enter into a municipal cooperation agreement under CLS Gen Mun Art 5-G before provision of police protection as joint service. 2000 Op St Compt No. 2000-24, 2000 N.Y. Comp. LEXIS 28.

Joint village and town planning board, formed to consider land use applications relating to property on border between municipalities, may employ weighted voting designed to give majority of votes to municipality in which property lies. 1998 NY Ops Atty Gen 98-54 (Informal), 1998 N.Y. AG LEXIS 117.
General Municipal Law article 17-A
Towns, Villages, Fire Districts, Special Improvement Districts or other Improvement Districts, Library Districts and other districts created by law except School Districts, City Districts and County Districts – Local government entities may consolidate upon joint resolution of the governing body or bodies endorsing a proposed joint consolidation agreement. The governing body or bodies must conduct one or more public hearings with prior published notice on the proposed agreement, approve a final version of the joint consolidation agreement, and, in the case of the consolidation of towns or villages, conduct a referendum. [General Municipal Law article 17-A]

General Municipal Law Article 14-G
Counties, Cities, Towns, Villages, School District, Improvement Districts and District Corporations are authorized to make interlocal agreements with governmental units of other states. [General Municipal Law Article 14-G]

General Municipal Law article 12-C, § 239-n
Any County outside New York City, City, Town, Village, School District, Board of Cooperative Educational Services or Fire District is authorized to form Intergovernmental Relations Councils “… to strengthen local governments and to promote efficient and economical provision of local governmental services within or by such participating municipalities.” [General Municipal Law article 12-C, § 239-n]

Education Law article 40-A
School Districts and BOCES – May share services of a superintendent, associate superintendent, assistant superintendent or any other employee with districtwide administrative or supervisory responsibilities. [Education Law article 40-A]