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Investigation on Shared and Consolidation of Services in Westchester County School Districts and Municipalities to Reduce the Property Tax Burden

Luisa M. Iadeluca
St. John Fisher College

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Investigation on Shared and Consolidation of Services in Westchester County School Districts and Municipalities to Reduce the Property Tax Burden

Abstract
The current economic landscape in the United States invites, almost by default, a study on finances. As stated by Valenti, “Where do school leaders turn when growing taxpayer resistance and tightening economic conditions threaten to reduce local support and government aid?” (Harris, 2009, p.18) According to the New York State Commission on Property Tax Relief, Thomas R. Suozzi’s Final Report to Governor David A. Paterson, affirmed “New York has a problem” (Suozzi, 2008, p.12). According to Suozzi, [New York’s] 78th percentile [highest local tax rate] is “above the national average” (p.20). Further in the Report, Suozzi says, “From every perspective, New York State Property taxes have become the most burdensome in the nation” (p.25) and then pronounces, “We must find a way to alleviate this problem” (p.25). According to the Journal News, Westchester County is ranked first for the highest property taxes in the nation at an estimated median of $9,945, a 10 percent increase from the previous year (Retrieved 10/8/11). The researcher used a mixed methods investigation of shared and consolidation of services in school districts and municipalities in Westchester County in order to reduce the property tax burden. Ready access to survey participants was had as the researcher worked as an Intern at the Office of Westchester County Executive. The researcher compiled descriptive statistics as well as conducted interviews to support strategies that provide promise for reducing County wide property tax burden.

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Richard Maurer

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Investigation on Shared and Consolidation of Services in Westchester County School Districts and Municipalities to Reduce the Property Tax Burden

By

Luisa M. Iadeluca

Submitted in partial fulfillment of the requirements for the degree Ed.D. in Executive Leadership

Supervised By
Ronald D. Valenti, Ph.D.

Committee Member
Richard Maurer, Ph.D.

Ralph C. Wilson, Jr. School of Education
St. John Fisher College
August 2012
Dedication

This dissertation is dedicated to all who have accompanied, supported, and encouraged me throughout the ebbs and flows of this life-changing journey. “So do not throw away your confidence; it will be richly rewarded. You need to persevere so that when you have done the will of God, you will receive what he has promised” (Hebrews 10:35-36 NIV).

Going forward, honor must be given to those who came before me. Unending gratitude goes to my grandparents, Domenico and Mariuccia Matera as well as Luigi and Annunziata Iadeluca, who were the continuing cornerstones of family tradition, cultural understanding, and community engagement. These ideals have been transferred by my parents, Giovanni and Maria Iadeluca to my sisters, Yolanda and Joanna as well as to my nieces, Sadia and Gianna. I’m eternally grateful to my family for the unwavering support which undoubtedly produced this dissertation.

This dissertation would not be the volume it is without the tremendous support of my superior committee members. Dr. Ronald D. Valenti is not only my chair and advisor, but a phenomenal leader with a limitless reservoir of expertise, knowledge and humanity. In addition to being a superb committee member, Dr. Richard E. Maurer is a true asset to leadership, education, and organizational development. I’m profoundly grateful to the talents and acumen that my Optional Readers brought to our masterful team. Mr. George Oros is a quintessential statesman and scholar who additionally served impeccably as my executive mentor. I thank Mr. Oros for his support and scholarship in
his roles throughout this journey and as my guide in the internship at the Office of the County Executive. Mr. Donald B. Scott is a tremendously proficient leader with a profound understanding in countless areas of expertise. Mrs. Ann Marie Berg is an inspiring role model in female executive leadership who not only brought to my dissertation journey her immense fiscal acumen but also a solid organizational competency. I’m blessed to have had this exceptional and visionary group of professionals on my dissertation team.

This dissertation would not have had the impact and interest of Westchester County municipal and school district leadership if it were not for the attention and support it was given by County Executive, Robert P. Astorino and his Administration. I’m eternally grateful to County Executive Astorino, Deputy County Executive Kevin J. Plunkett, Chief of Staff George Oros, Communications Director Edwin McCormack, Ms. Katherine Delgado, and the dynamic staff in the Office of the County Executive for their gracious support, encouragement, and wisdom.

To the County Legislators, especially Honorable Michael B. Kaplowitz for attending my surveys focus group meeting.

To the Commissioners and Directors, especially Mrs. Ann Marie Berg, Mr. Lawrence Soule, Mr. Anthony Sutton, Mr. Thomas Lauro, Mr. Michael W. Odestick for attending my surveys focus group meeting.

To the Westchester Municipal Officials Association and Mr. Michael Blau for their support in information gathering, survey response, and guidance with this research. Thank you to Mr. Blau for attending my surveys focus group meeting.
To Mr. William Mooney and Ms. Amy Allen from the Westchester County Association for their generosity in opening their library to me and providing the foundation of my research: *Westchester 2000* publications. I’m honored and privileged to have had that opportunity. Thank you to Ms. Allen for attending my surveys focus group meeting.

To Dr. Marsha Gordon from the Business Council of Westchester for hosting the County Executive debate in 2009 that provided insight on the major issues affecting Westchester County. Thank you to Mr. Paul Vitale for attending my surveys focus group meeting.

To my Bedford Friends for providing foundational knowledge of community awareness and individual impact.

To the Lower Hudson Council of Schools Superintendents and Dr. Ray Gerson for the generosity of time to speak about my research at the group’s monthly meeting.

To all Westchester County municipal and school district leaders who have provided their insights throughout my journey that gave me the courage, motivation, and validation to carry this research through.

To the people of Westchester County for being a source of inspiration and all-around great Americans.

Thank you one and all for your individual and collective endorsement and encouragement. It is my sincere hope that our efforts today will yield an abundant bounty tomorrow. God Bless the United States of America.

I end, or rather begin, with the following quote from an outstanding leader:
I know in my heart that man is good.

That what is right will always eventually triumph.

And there's purpose and worth to each and every life.

Ronald Reagan, 40th president of US (1911 - 2004)
Biographical Sketch

Luisa M. Iadeluca has worked in the field of Education for over 20 years beginning her career as a Pre-Kindergarten and Kindergarten Teacher at the Belmont Community Day Care Center in the Bronx, New York.

Ms. Iadeluca worked with special needs, blind and visually impaired students as well as served as an administrator at The New York Institute for Special Education. During that time, Ms. Iadeluca served on the Board of Directors of the New York State Association for Education and Rehabilitation of the Blind and Visually Impaired.

Ms. Iadeluca taught all levels of Italian at Stamford High School while also working on her administrative internship performing school-wide and district-wide leadership duties.

Ms. Iadeluca has also served as a Catholic School principal in the Archdiocese of New York and taught as an adjunct instructor at The College of New Rochelle in the Graduate School, Education Division.

Most recently, Ms. Iadeluca served as Program Coordinator alongside Dr. Ronald D. Valenti as Director successfully founding the St. John Fisher College Ed. D. Program in Executive Leadership at The College of New Rochelle extension site. During that time, Ms. Iadeluca served as a Doctoral Intern in the Office of the County Executive in Westchester County which supported her doctoral dissertation in shared and consolidation of services in Westchester County.
Throughout her career, Ms. Iadeluca has been involved with civic and political organizations, working on campaigns.

Being selected, Ms. Iadeluca served on national policymaking case studies for the National Association for State Boards of Education and has contributed to the following publications:

*Any Time, Any Place, Any Path, Any Pace: Taking the Lead on E-Learning Policy (2001)*

*Most Likely to Succeed: Policymaking in Support of a Restructured High School (2002)*

Ms. Iadeluca holds a BA in Italian Studies from Fordham University; completed an Intensive Training Institute in Teaching the Blind and Visually Impaired from Dominican College, an M.S.Ed.in Early Childhood Education from Lehman College, City University of New York; an M.S.Ed.in Educational Administration and Supervision from Pace University; and an Ed.D.in Executive Leadership from St. John Fisher College.
Abstract

The current economic landscape in the United States invites, almost by default, a study on finances. As stated by Valenti, “Where do school leaders turn when growing taxpayer resistance and tightening economic conditions threaten to reduce local support and government aid?” (Harris, 2009, p.18)

According to the New York State Commission on Property Tax Relief, Thomas R. Suozzi’s Final Report to Governor David A. Paterson, affirmed “New York has a problem” (Suozzi, 2008, p.12). According to Suozzi, [New York’s] 78th percentile [highest local tax rate] is “above the national average” (p.20). Further in the Report, Suozzi says, “From every perspective, New York State Property taxes have become the most burdensome in the nation” (p.25) and then pronounces, “We must find a way to alleviate this problem” (p.25).

According to the Journal News, Westchester County is ranked first for the highest property taxes in the nation at an estimated median of $9,945, a 10 percent increase from the previous year (Retrieved 10/8/11).

The researcher used a mixed methods investigation of shared and consolidation of services in school districts and municipalities in Westchester County in order to reduce the property tax burden. Ready access to survey participants was had as the researcher worked as an Intern at the Office of Westchester County Executive. The researcher compiled descriptive statistics as well as conducted interviews to support strategies that provide promise for reducing County wide property tax burden.
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Chapter 1: Introduction

Problem Statement

The current economic landscape in the United States invites, almost by default, a study on finances. Former Superintendent of Schools Ronald D. Valenti stated, “Global markets are shaken badly. Our nation’s economy is in a recession” (American Association of School Administrators, 2009 p.16). Consequently, the massive cuts that school budgets have undergone in communities around the country add another layer of fiscal concern. According to an American School Board Journal article, “With more than 10 million Americans out of work economists predict an anemic and slow recovery, suggesting school finances won’t improve soon” (Stover, 2010, p.20). Further, according to the same article, it states, “Those are daunting numbers, particularly since some districts have gone through years of budget shortfalls that have forced school boards to retrench, defer expensive projects, and cut many nonessential services” (p.20).

Senior fellow of the Center on Reinventing Public Education as well as research associate professor at the University of Washington, Marguerite Roza, is quoted in the abovementioned American School Board Journal article as saying, “What we’ll be seeing in the next year will bring most school districts into uncharted territory” (Stover, p.20). Organizations like school districts are facing unprecedented fiscal challenges never before experienced not only in this current Fiscal Year 2011-2012, but certainly beyond it. The prospects of continued cuts are of particular significance. As stated by Valenti, “Where do school leaders turn when growing taxpayer resistance and tightening
economic conditions threaten to reduce local support and government aid?” (Harris, 2009, p.18)

A Marist College Institute for Public Opinion poll released at a debate for Westchester County Executive and sponsored by The Business Council of Westchester on September 23, 2009, reported “80% of Westchester County voters believe the county is in a recession…90% of registered voters in the Empire State believe New York is in a recession” (Miringoff, Carvalho, & Azzoli, 2009, p.1). According to a New York State Labor Department press release, “New York State’s unemployment rate was 8.0% in August 2011, unchanged from July 2011...unemployed New Yorkers increased slightly over the month—from 755,900 in July to 756,400 in August 2011” (Retrieved 10/7/11).

Westchester County, New York is no different and no less insulated than any other county in the United States. According to the 2012 Budget Outlook, it states two challenges are facing this community: 1. Decrease of revenue--$1.688 billion due to loss of property tax, state aid, and federal aid; and 2. Increase in expenses--$1.802 billion to pay for personnel, operations, and social services. The result is a budget shortfall of $114 million (Westchester County Budget Outlook 2012). This coupled by an estimated fund balance of $111.5 million at 6.5% down from $176.9 million at 12.5% in 2006 makes for a highly volatile economic panorama in Westchester County (Westchester County, FY 2009 Budget Presentation).

Table 1.1 illustrates Westchester County’s Tax Levy Historical Analysis.
Table 1.1

2005-2011 Westchester County Budget Tax Levy Historical Analysis

<table>
<thead>
<tr>
<th>Year</th>
<th>General Fund Tax Levy</th>
<th>Equalized Full Value Rate per 1000</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>$479.3 million</td>
<td>3.20</td>
</tr>
<tr>
<td>2006</td>
<td>$500.9 million</td>
<td>3.09</td>
</tr>
<tr>
<td>2007</td>
<td>$515.4 million</td>
<td>2.89</td>
</tr>
<tr>
<td>2008</td>
<td>$535.4 million</td>
<td>2.77</td>
</tr>
<tr>
<td>2009</td>
<td>$544.9 million</td>
<td>2.89</td>
</tr>
<tr>
<td>2010</td>
<td>$560.7 million</td>
<td>3.05</td>
</tr>
<tr>
<td>2011</td>
<td>*$555.0 million</td>
<td>3.39</td>
</tr>
</tbody>
</table>

Note. The final levy that was apportioned to municipalities in Westchester County was $548.2 million as determined by the Board of Legislature Action. Adapted from Westchester County Budget Presentation: Fiscal Year 2011, p.B-8. Copyright 2011.

According to the Fiscal Calendar Year 2011, Westchester County budget presentation, the “County tax levy is the total amount to be realized by the real property tax” (2011, p.B-8). Setting the County tax levy allows for determination of each municipality’s share in it. Based on the Westchester County budget for example, “…if municipality A’s full value is 10% of the County’s full value, municipality A is responsible for 10% of the County tax levy. The tax rate used by a municipality’s share of the County tax rate levy by the taxable assessed value for the municipality” (p.B-8).

According to Journal News figures from the American Community Survey, Westchester County ranks first with the nation’s highest property tax at $9,945. The estimated median Census 2010 figure increased 10 percent from the previous year.
Neighboring counties, Rockland and Putnam, according to the report, rank fourth and eleventh with a median bill of $8,861 and $7,841, respectively (Worley, Retrieved 10/8/11).

On the state level, according to the New York State Commission on Property Tax Relief, Thomas R. Suozzi’s Final Report to Governor David A. Paterson, affirmed “New York has a problem” (Suozzi, 2008, p.12). According to Suozzi, [New York’s] 78th percentile [highest local tax rate] is “above the national average” (p.20). Further in the Report, Suozzi says, “From every perspective New York State property taxes have become the most burdensome in the nation” and then pronounces, “we must find a way to alleviate this problem” (p.25).

In a press conference given by the Attorney General of New York State on July 21, 2009 and attended by the researcher, Andrew M. Cuomo announced the passing of the “Empowerment Act” which places the choice for government consolidation and/or dissolution in the hands of the voters by a multi-step petition process (See Appendix A and B). Cuomo additionally emphasized that New York’s high taxes and economic downturn are “political dynamite.” Cuomo also stated, and as seen on a new website that was also unveiled, www.reformnygov.com, there are about 10,521 governmental structures in New York State. Indeed, Table 1.2 illustrates the structures within Westchester County according to the Attorney General’s website.
Table 1.2

*Westchester County Jurisdictions*

<table>
<thead>
<tr>
<th>Jurisdictions</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
<td>6</td>
</tr>
<tr>
<td>Town</td>
<td>19</td>
</tr>
<tr>
<td>Village</td>
<td>23</td>
</tr>
<tr>
<td>School District</td>
<td>47</td>
</tr>
<tr>
<td>Fire District</td>
<td>28</td>
</tr>
<tr>
<td>Drainage</td>
<td>16</td>
</tr>
<tr>
<td>Fire Protection</td>
<td>28</td>
</tr>
<tr>
<td>Lighting</td>
<td>21</td>
</tr>
<tr>
<td>Park</td>
<td>15</td>
</tr>
<tr>
<td>Refuse and Garbage</td>
<td>5</td>
</tr>
<tr>
<td>Sewer</td>
<td>141</td>
</tr>
<tr>
<td>Water</td>
<td>54</td>
</tr>
<tr>
<td>Other</td>
<td>21</td>
</tr>
<tr>
<td>Total Town Special District</td>
<td>301</td>
</tr>
<tr>
<td>Total Local Governments</td>
<td>425</td>
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</tbody>
</table>

*Note.* Adapted from the New York State Attorney General Website, Copyright 2010.

Results of the November 2009 Election for Westchester County Executive gave challenger Robert P. Astorino a landslide victory of 57% to 43% over twelve year incumbent Andrew Spano (New York Times, Retrieved January 9, 2010).
At his Inauguration Ceremony attended by the researcher, Westchester County Executive Rob Astorino said “taxes just keep coming and coming” and “how can living in Westchester have become so expensive” (Astorino, 1/3/10)? On a practical standpoint, Astorino affirmed, “The voters have spoken and they want change…They know the problems are real—and growing” (Astorino, 1/3/10). The newly elected County Executive spoke of three goals for his Administration: “Essential services, economic growth, and tax relief” pointing out that there are “400 taxing jurisdictions” [in Westchester County] (Astorino, 1/3/10).

Astorino called for opportunities in the following areas: “Share services, consolidate infrastructure, eliminate redundancies and offload what others can do better” citing also that “[Government is] unsustainable and has to be fixed” (Astorino, 1/3/10). The guiding cornerstones of the Astorino Administration: “Competence, collaboration, and communication” and concerning the latter, the County Executive remarked that the difficulty lies in “helping people understand complex issues” (Astorino, 1/3/10).

Theoretical Rationale

Although this research is innovative, reliance on theory developed nearly 80 years ago is necessary. The evolved principal-agent theory was originated in the early 1930’s by economist Nobel Laureate Ronald Coase. Coase did not speak of his theory in terms of “principal agent.” The researcher contacted the Ronald Coase Institute in St. Louis, Missouri. A representative said that Coase, who is a research advisor at the Institute, spoke of his theory as “contractual relationship.” Indeed, according to the article, *The Nature of the Firm*, Coase strives to attain a definition for the word firm. Coase further speaks of the economic system and its price mechanism, as an organism not as an
organization. This is not to say that individuals cannot plan within this structure (Coase, 1937, p.387).

In short, Coase’s theory seeks to bridge the apparent gap in economic theory of resource allocation (price mechanism) and dependency on the “entrepreneur co-ordinator” (p.389). This gap is what the researcher contends is the genesis of the evolved principal (price mechanism) and agent (“entrepreneur co-ordinator”). Coase theorizes that “A firm, therefore, consists of a system of relationships which comes into existence when the direction of resources is dependent on an entrepreneur” (p.393).

Coase, “Argued that markets and hierarchies, heretofore examined as separate topics, were in effect, substitutes for each other” (Ladd and Fiske, 2008, p.35). Further, “The factors in a specific firm or division of a firm that made one alternative superior to another were often associated with the differing costs of coordination (the costs associated with transactions among individuals)” (p.35).

Taking the above evolved principal-agent theory the researcher hypothesizes that this framework will give rise to the investigation of shared services and consolidation of services. In other words, shared and/or consolidation of services can be seen as substitutes that could be of a higher quality in terms of costs and coordination than what is being presently delivered between and among the various agencies. For the purpose of this study, the agencies being investigated are school districts and municipalities in Westchester County, New York.

The evolved principal-agent theory embraces “…current educational policies involving outsourcing, public-private partnerships, charter schools, vouchers, and accountability systems” (p.35).
The theory of agency is a framework that “Can also be used by managers to either strengthen or weaken their boards’ powers of monitoring, ratification and sanctioning of managerial decisions” (Moldoveanu and Martin, 2001, p.2). Conversely, “It can also be used by shareholder groups to design effective contractual structures that bind boards to their mandate, and by boards to their mandate, and by boards themselves to understand the ways in which top managers and shareholders can bind them to their mandate and ways in which they could function more efficiently” (p.2).

**Purpose of Study**

The purpose of this study is to examine the feasibility within Westchester County school districts and municipalities to develop shared services and/or consolidation of services models to reduce the property tax burden.

An historical and preeminent research piece in Westchester County is the *Westchester 2000* report and its related documents. Convened on Pace University’s campus during the summer of 1983, a body comprised of citizens and county government members met to explore “life and work in Westchester County in the year 2000” (Prezioso, Prologue). An eight committee task force was formed that included the following county’s civic and governmental institutions: Ecology; Economy and Demography; Transportation and Other Infrastructure; Housing; Urban Center—Design; Traffic and Transit; Open Space and Recreation; Education and the Arts; Health and Human Services; and Intergovernmental Relations (p.2).

as the reported expenditures by various levels of government including school districts) and taxes in Westchester” (1993, p.15). Another related document, Westchester County, *The Real Property Tax: Imperfections, Complex, and Inequitable—Opportunities for Solutions*, is a comprehensive report that states, “The inequities and complexities inherent in the assessment/property tax system are not unique to Westchester, numerous published reports and studies rank the county as one with more than its share of problems” (Prezioso, 1998, p.8).

Concerning school districts budgets, in a presentation given by Ronald D. Valenti, as Superintendent of the Blind Brook Schools in collaboration with the Westchester County Association, *Reducing Non-Instructional Costs Through Enhanced Service Sharing*, stated that “In 2006, New York State spent $40 billion on K-12 Public Education” and “$8 billion (approximately 20%) of that total was spent on Non-Instructional administrative, capital and management services.” A proposed strategy was the enhancement of BOCES capacity to “contain costs and reduce spending through expanded sharing with school districts, municipalities (town, village) and county government” (2006, Slide 5).

Having a similar vision as Valenti, Robert Ward (2007) in his article, *BOCES: A Model for Municipal Reform?* proposed “The potential for creation of new, regional governmental entities on the BOCES model” (p.65). Moreover, Robert Lowry, Deputy Director of the New York Council of School Superintendents and Timothy Kremer, Executive Director of the New York State School Boards Association, both spoke to superintendents in the Cayuga-Onondaga BOCES as reported by Lowry on the NYSCOSS blog posted on August 18, 2009. In the same blog posting, Lowry reports
“Efforts to develop a ‘regional operations center’ that might consolidate their food service, transportation, and purchasing functions, and expand upon the existing central business office managed by their BOCES” (Retrieved September 1, 2009).

The abovementioned literature is a formidable foundation for investigating shared services and consolidation of services in school districts and municipal governments in Westchester County that also has implications in counties statewide in their efforts to reduce the property tax burden in New York State.

**Research Questions**

Conducting a County wide investigation in school districts and municipalities for shared and/or consolidation of services will seek to provide a comprehensive understanding to reducing the property tax burden in New York State.

The essential research questions supporting this study will be:

1. What is the level of support that is needed in Westchester County for shared and/or consolidation services in school districts and municipalities?
2. What savings can be obtained, i.e., transportation, information technology, etc. by employing a shared and/or consolidation of services model in Westchester County?
3. Which stakeholders are critical to the implementation of a shared and/or consolidation of services delivery model?
4. What barriers, legal, policies, etc. impede the implementation of a shared and/or consolidation of services delivery models?
Study Significance

Practical significance. The researcher will conduct an investigation of shared services and consolidation of services in school districts and municipalities in Westchester County that will have statewide implications to reduce the property tax burden in New York.

School districts and municipalities are being examined in order to provide a complete understanding of the property tax structure in New York. As seen in the Suozzi Report the allocation of Property Taxes outside New York City is 62% for School Property Tax and 38% for other government entities, County [17%], Town [7%], Special District [7%], and City/Village [7%] (Suozzi, 2008, p.25).

Investigating shared services and consolidation of services among school districts and municipalities allows for an alternative practice to cost-cutting and revenue increasing methods. Presently, in school districts and municipalities in Westchester County, the need for diverse delivery systems for fiscal savings is critical. For example, the Bedford Central Schools District located in the northern part of Westchester County, is proposing a $115.5 million budget for FY 2010-11 which includes teacher layoffs. According to the Journal News, “Adam Yuro, president of the Bedford Teachers Association, said teachers have already seen the effects of last year’s cuts on their class sizes and workloads. He worried about yet another round of job eliminations” (Retrieved 3/15/10). The article also states the challenges facing this school district as said by the Assistant Superintendent of Business: “An expected $1 million drop in state aid and roughly a $2 million jump in the amount it has to contribute to employee pensions” (Retrieved 3/15/10).
In the New Rochelle City Schools, located in the southern part of Westchester County, according to the abovementioned Journal News article, is proposing a “$226 million budget for next school year that calls for a $3.7 million spending decrease” (Retrieved 3/5/10). As with the Bedford Central Schools District, the New Rochelle Schools budget, according to the article, has a furlough plan to “laying off 25 to 35 district employees” along with eliminating “district busing for sixth-graders” are the more significant cuts in the budget.

For municipalities, the budget projections are not much different from that of school districts. The City of Yonkers, located in the southern part of Westchester County and among the Big Five Cities in New York State, is presently facing its own fiscal challenges. The Journal News also reported City of Yonkers is looking at “A $3.4 million end-of-year projected deficit, combined with a $109.5 million gap in next year’s budget, portends more than 900 layoffs or a 35 percent property-tax increase in the city without more state aid” (Retrieved, 3/5/10). The Superintendent of Schools reported of the possibility of elimination of 400 school workers and eradication of “pre-kindergarten, school athletics, and subsidized transportation, among other changes” (Retrieved 3/5/10).

The City of Yonkers, according to a Wall Street Journal article, was downgraded by Moody’s. The new credit rating for Yonkers is Baa1, three steps above junk territory. Michael Aneiro of Dow Jones Newswires said the credit rating agency’s outlook for Yonkers is negative due to challenges the city faces in restoring its finances given projected gaps in future budgets (Nolan and Fitzgerald, Retrieved, 10/7/11). Indeed, according to the Journal News, “The change…affects $425 million of city-issued debt and likely means Yonkers will have to pay more to borrow” (Retrieved, 10/7/11).
The current economic downturn on the global, national, state, and county levels make this study significant as the traditional and conventional approaches are being taxed to the limit.

“Governments of all ideological persuasions spend a great deal of time worrying about how the economy will develop in the short term, over the next couple of years” (Ormerod, 1998, p.76). President Barack Obama’s administration, along with the Federal Reserve, is currently contemplating a third wave of quantitative easing. “Quantitative easing is a largely experimental tool employed by the Federal Reserve to address a continuing sluggish economy and the renewed potential of deflation” (Foster, 2010, p.1).

The [Federal Reserve] first embarked on quantitative easing shortly after the funds rate was reduced to near zero toward the end of 2008” (Foster, 2010, p.3). It expanded the program significantly in March 2009 and ended the program on March 31, 2010” (p.3). Foster purports that this Keynesian policy structure has chiefly failed, “leaving the country with a sputtering economy and $1.3 trillion budget deficits” (p.2) Ormerod concludes of Keynesian economics, “…for all his [Keynes] prominence as an economist, never addressed long-term growth” (1998, p.152). Ormerod also states, “But the control governments believe they have in their ability to make reasonably accurate forecasts and to understand the consequences designed to alter the outcome—is largely illusory” (1998 p.76).

Ormerod’s conclusions seem to be translated in Table 1.3. Table 1.3 is a truncated version of a larger one found on the Heritage Foundation website, www.heritage.org, which illustrates and rank orders 179 nations by their economic freedom. Table 1.3 lists
the top ten countries. The United States whose basic founding tenet of liberty, among others, ranks ninth.

Table 1.3

*Ranking the World Countries by Economic Freedom*

<table>
<thead>
<tr>
<th>Rank</th>
<th>Country</th>
<th>Overall Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hong Kong</td>
<td>89.7</td>
</tr>
<tr>
<td>2</td>
<td>Singapore</td>
<td>87.2</td>
</tr>
<tr>
<td>3</td>
<td>Australia</td>
<td>82.5</td>
</tr>
<tr>
<td>4</td>
<td>New Zealand</td>
<td>82.3</td>
</tr>
<tr>
<td>5</td>
<td>Switzerland</td>
<td>81.9</td>
</tr>
<tr>
<td>6</td>
<td>Canada</td>
<td>80.8</td>
</tr>
<tr>
<td>7</td>
<td>Ireland</td>
<td>78.7</td>
</tr>
<tr>
<td>8</td>
<td>Denmark</td>
<td>78.6</td>
</tr>
<tr>
<td>9</td>
<td>United States</td>
<td>77.8</td>
</tr>
<tr>
<td>10</td>
<td>Bahrain</td>
<td>77.7</td>
</tr>
</tbody>
</table>

*Note.* Adapted from the Heritage Foundation website. Copyright 2011.

Nationally, according to Bloomberg.com, along with the United Kingdom, the United States is moving “closer to losing their AAA credit rating as the cost of servicing their debt rose, according to Moody’s Investors Service” (Retrieved, 3/15/10).

Indeed, Standard and Poor’s rating agency has downgraded the United States debt rating for the first time in the country’s history.

“Standard and Poor’s United States indices are designed to reflect the U.S. equity markets and through the markets, the U.S. economy” (S&P U.S. Indices Methodology,
July 2011, p.3). Further, “Standard and Poor’s U.S. Indices are designed to be liquid, so as to support investment products such as index portfolios, index futures and options” (p.8).

Standard and Poor’s removed the United States government from its list of risk-free borrowers for the first time” (Appelbaum and Dash, New York Times, August 5, 2011). Appelbaum and Dash report that the one of three credit rating companies decreased the United State rating to an AA+ from the AAA one it has historically enjoyed. As a matter of reference Table 1.4 is the S&P Sovereign Credit Rating and Outlook as of August 2011.
Table 1.4

Standard & Poor’s Sovereign Credit Rating

<table>
<thead>
<tr>
<th>Country</th>
<th>Rating</th>
<th>Outlook</th>
</tr>
</thead>
<tbody>
<tr>
<td>Switzerland</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Hong Kong</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Sweden</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Germany</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Canada</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Denmark</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Britain</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Netherlands</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Finland</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Norway</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Austria</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>France</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>Australia</td>
<td>AAA</td>
<td>Stable</td>
</tr>
<tr>
<td>United States</td>
<td>AA+</td>
<td>Negative</td>
</tr>
<tr>
<td>Belgium</td>
<td>AA+</td>
<td>Negative</td>
</tr>
<tr>
<td>New Zealand</td>
<td>AA</td>
<td>Negative</td>
</tr>
<tr>
<td>Slovenia</td>
<td>AA</td>
<td>Negative</td>
</tr>
<tr>
<td>Spain</td>
<td>AA</td>
<td>Negative</td>
</tr>
<tr>
<td>Japan</td>
<td>AA-</td>
<td>Negative</td>
</tr>
<tr>
<td>China</td>
<td>AA-</td>
<td>Stable</td>
</tr>
<tr>
<td>Slovak Republic</td>
<td>A+</td>
<td>Stable</td>
</tr>
<tr>
<td>*Italy</td>
<td>A+</td>
<td>Negative</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>A</td>
<td>Positive</td>
</tr>
<tr>
<td>South Korea</td>
<td>A</td>
<td>Stable</td>
</tr>
<tr>
<td>Israel</td>
<td>A</td>
<td>Stable</td>
</tr>
</tbody>
</table>

*Note. A Reuters article reports that Standard and Poors’ downgraded Italy’s credit rating to A/A-1 and kept its outlook negative (Retrieved, 9/20/11). Adapted from the New York Times. Copyright August 14, 2011.

The Business Insider in its reporting of the downgrade includes the following points taken from Standard and Poors’ press release.

• We have lowered our long-term sovereign credit rating on the United States of America to “AA+” from “AAA” and affirmed the “A-1+” short-term rating.
• We have also removed both the short-and long-term rating from CreditWatch negative.

• The downgrade reflects our opinion that the fiscal consolidation plan that Congress and the Administration recently agreed to fall short of what, in our view, would be necessary to stabilize the government’s medium-term debt dynamics.

• More broadly, the downgrade reflects our view that the effectiveness, stability and predictability of American policymaking and political institutions have weakened at a time of ongoing fiscal and economic challenges to a degree more than we envisioned when we assigned a negative outlook to the rating on April 18, 2011.

• Since then, we have changed our view of the difficulties in bridging the gulf between the political parties over fiscal policy which makes us pessimistic about the capacity of Congress and Administration to be able to leverage their agreement this week [August 2, 2011] into a broader fiscal consolidation plan that stabilizes the government’s debt dynamics any time soon.

• The outlook on the long-term rating is negative. We could lower the long-term rating to “AA” within two years if we see that less reduction in spending than agreed to, higher interest rates, or new fiscal pressures during the period result in a higher general government debt trajectory than we currently assume in our base case (Wiesenthal and Miller, The Business Insider, August 5, 2011, pp.1-2)
The New York State Budget by former Governor David Paterson for Fiscal Year 2010-2011 provides a national context. According to the New York State Budget presentation, it maintains that “41 states face Fiscal Year 2011 deficits estimated to exceed $180 billion” (p.4). As a matter of reference, the following are central points of the Fiscal Year 2010-11 New York State Budget Presentation:

“2009-2010 Deficit Reduction Plan left $500 million deficit unsolved;

- Combined with $6.9 billion 2010-2011 deficit, imbalance of $7.4 billion;
- $7.4 deficit addressed comprehensively in 2010-2011 fiscal year;
- Structural Imbalance: $61 billion” (p.10).

For the current Fiscal Year 2011-2012, the New York State budget presented by Governor Andrew M. Cuomo states that the Excelsior state has a $10 billion deficit. Cuomo presented his budget on February 1, 2011 and stated that New York is “functionally bankrupt” (Cuomo, 2011). Cuomo also projected deficits in subsequent Fiscal Years:

- Fiscal Year 2012: $10 billion
- Fiscal Year 2013: $15 billion
- Fiscal Year 2014: $17 billion
- Fiscal Year 2015: $21 billion (Cuomo, 2011)

Calling the Fiscal Year 2011-2012 budget transformational, Governor Cuomo speaks of it in conceptual terms more than in numerical. During his presentation, Governor Cuomo said of consolidation and shared services, “Now it’s the time to do it” (Cuomo, 2/1/11). Indeed, Cuomo’s budget offers $79 million for programs to encourage local government to programs to consolidate and improve efficiencies. Additionally,
Cuomo’s budget offers two $250 million grants to school districts that undertake “long term structural changes” to reduce costs and improve efficiency (Cuomo, 2011).

As a matter of reference, the Westchester County budget presentation for Fiscal Calendar Year 2011 is as follows:

- **Rising Expenses in FY 2010:** Operations [$776 million], Personnel [$601 million], and Social Services [$441 million] will increase in FY 2011 to $817 million, $656 million, and $462 million in the aforementioned respective categories representing a 6 percent projection (Slide 6).

- **Shrinking Revenues in FY 2010:** Taxes [$1,035 million], Federal and State Aid [$472 million], and Other [$311 million] will decrease, with the exception of the Taxes category in FY 2011 to $1,050 million, $448 million, and $271 million in the aforementioned respective categories representing a 3 percent projection (Slide 7).

- **Given an increase of $116 million in Expenses and a decrease of $50 million in Revenues will produce a $166 million deficit in FY 2011** (Slide 8).

Explaining the Fiscal Calendar Year 2011 Westchester County $103 million deficit, County Executive Astorino in his second state of the county address said, “The path forward begins by building a new operating model for county government” (Astorino, April 7, 2011, p.16). This new operating model is based on the following:

- “Efficiency;”
- Common Interests;
- New Ideas;
- And Partnerships” (Astorino, 2011, p.16).
Theoretical significance. Westchester County Executive, Robert P. Astorino, in his first State of the County Address on April 22, 2010, attended by this researcher, said of past times, “Regardless of the conditions at the time, the state of the county was always strong” (Astorino, 4/22/10, p.1). To that, Astorino added, “How could that be? And how could I make that statement today given the financial challenges that we in our school districts, villages towns, county, state and country?” (Astorino, 4/22/10, p.2)

Further in the State of the County Address, Astorino said, “It is my job to confront our problems head on…and lay out solutions” (p.5). In response to the challenging fiscal times, Astorino invoked a theoretical rationale in line with the Shared Services Theory as explained by Schulman, et al. later in this study. The County Executive proposed that engagement of all stakeholders should ensue to formulate real solutions to the arduous fiscal challenges of a Fiscal Calendar Year 2010-2011 deficit of $166 million in Westchester County. Astorino accounts past government to have utilized power to stave off and steer clear of the past fiscal reality stating the present time is here for Westchester County to respond. The response, according to Astorino, of raising taxes, is as he stated, “Not an option anymore” (p.7). Doing so, would incur a “30 percent tax hike” and Astorino said, “That’s beyond unacceptable” (p.7).

Astorino restated the same mission he communicated at his Inauguration: “…Deliver essential services;…promote the economic growth of the county;…bring relief to taxpayers” (p.13).
Definition of Terms

Terms must be defined for understanding of the study on investigating shared services and consolidation of services in school districts and municipal governments in Westchester County in order to reduce the property tax burden.

Shared services. Both central themes, shared services and consolidation of services, are critical terms to be defined.

During an interview conducted by the researcher with former superintendent Ronald D. Valenti, he referred to shared services as “Two or more government partners jointly share expenses (Personnel, Transportation, etc.) to reduce costs for each participating partner” (3/22/10). This is a most cogent operational definition of shared services that is in line with the purpose of this study.

According to a brief by corporate entity, Accenture, Establishing Trust Through a Well-Defined Shared Services Governance Framework, shared services is “A well-defined governance approach, work with service level agreements” (2007, p.3). Some of the traits of Shared Services Models as listed in the same brief are as follows:

1. Trust, integrity and transparency; 2. Highly effective work relationships; 3. Cooperation, collaboration and information sharing; 4. Strong direction, accountability and team orientation; 5. Attention to critical details;
6. Excellent communication; 7. High level of personal ownership for operating unit success; 8. Ability to anticipate and plan for change; 9. Systematic, results-
oriented culture; and 10. Strong focus on financial/business impacts of decisions (p.3).

In another paper by Accenture on government finance, *Shared Services Insights (part 1): An Implementation Model for Successful Public-Sector Program*, Mark Howard and David Wilson, offer phases to a successful shared services program. In effect, “A shared services program integrates processes, people and technology to deliver a totally new business capability” (Howard and Wilson, 2009, p.1). In addition to this, Howard and Wilson support the employment of four overlapping phases to ensure “cost-effective” and “timely implementation” (p.1). The following phases will be further expanded upon in the proceeding chapter: “1. Assess the potential value; 2. Define the overall strategy and plan; 3. Create the shared services design; and 4. Build and deploy the solution” (p.2).

Reaching back to a 1999 publication, it states that shared services “can be defined broadly but needs to be tailored to each organization” (Schulman, Harmer, Dunleavy, & Lusk, p.7). The book’s authors define shared services as, “The concentration of company resources performing like-activities typically spread across the organization. In order to service multiple internal partners at lower cost and with higher service levels, with the common goal of delighting external customers and enhancing corporate value” (p.7).

A Shared Services Model is being studied in Washington State. The October 15, 2009 paper, *Washington State Shared Services Model*, is a product of Governor Christine Gregoire’s directive to state agencies to support, develop and implement a shared services model.
Mirroring in part the definition promulgated by Schulman et al., Washington State defines shared services as, “The concentration of state and other related resources performing like-activities, currently spread across the organization, to service multiple partners at lower costs and with higher services levels” (p.4). For its purpose, Washington State expands the definition to, “Optimize the value of IT and business services to front office and back office staff resulting in improved services to the people of Washington” (p.4).

Notably, the word “concentration” is used in both aforementioned definitions. Webster (1998) defines concentrate as “to focus; to increase strength, density, etc.” (p.91). Schulman et al., say concentration, “Keep[s] all of the organization’s goals in management’s line in sight” (Schulman et al., p.7) while the Washington State report states as “Centralization or consolidation of resources” (Washington State Shared Service Model, p.7).

While Howard and Wilson offer phases in developing a shared services model, Washington State proposes a governance structure. The following recommended configuration in governance referred in the Washington State study will be expanded further in the proceeding chapter. The structure should comprise: “1. Governing Board, 2. Advisory Committee, and 3. User Committee” (pp.11-13).

**Consolidation of services.** While there is a wealth of definitions for consolidation, there appears to be a dearth concerning consolidation of services, as a concept.

For the purpose of this study, the innovative concept of consolidation of services that will be investigated is defined in an interview conducted by the researcher with
former superintendent Ronald D. Valenti, “One government partner takes the lead to provide specific services (Back Office Operations, etc.) and charges a contractual fee to other participants. The costs for both the lead and partner agencies is less than providing the services on one’s own” (3/22/10).

Fitzwater defines consolidation as cited in Bard, Gardner, Wieland (2007), “The merging of two or more attendance areas to form a larger school” (p.2). The same authors, on the other hand, say that reorganization is the “combining two or more previously independent school districts in one new and larger school system” (p.3).

The aforementioned article states that consolidation albeit in rural schools, is given emphasis as a result due to downturns in the economy. Some of the hesitation to consolidation as reported in this piece are, “loss of community identity” and “loss of community attachment” (p.3).

Still further, in a 2008 RAND Technical Report, Government Consolidation and Economic Development in Allegheny County and the City of Pittsburgh, the case for consolidation was investigated in terms of economic development. The study researches three categories: 1. Theoretical case, 2. Practitioner case, and 3. Academic case (Archibald and Sleeper, 2008, p.12). Within the framework of the Theoretical case, as seen on Table 1.5 below, it makes the arguments for and against consolidation (p.12).
Table 1.5

*The Theoretical Arguments for and against Consolidation.*

<table>
<thead>
<tr>
<th>Arguments For</th>
<th>Arguments Against</th>
</tr>
</thead>
<tbody>
<tr>
<td>Improves technical efficiency</td>
<td>Reduces Choices</td>
</tr>
<tr>
<td>Reduces fragmented governance</td>
<td>Fails to achieve anticipated economies of scale</td>
</tr>
<tr>
<td>Improves regional fiscal and social balance</td>
<td>Spread urban ills to the suburbs</td>
</tr>
<tr>
<td>Enhances economic development</td>
<td></td>
</tr>
</tbody>
</table>

*Note.* Adapted from Archibald, R. & Sleeper, S., *Government Consolidation and Economic Development in Allegheny County and the City of Pittsburgh*, p. x. Copyright 2008 by the RAND Corporation.

**The property tax.** For the purpose of this study, the property tax structure is being examined in its funding mechanism to both school districts and municipal governments.

According to McGuire and Papke, ”The property tax has long been the primary local source of funding for schools and, along with state aid, provides the lion’s share of total resources for schools” (Ladd and Fiske, 2008, p.357).

The operational definition for the purpose of this study is as McGuire and Papke further state, “The property tax is a tax on property valuation” (p.362). This valuation entails the following: 1. Approximation of proximate land parcel; 2. Use of land parcel, historically; and 3. Neighborhood’s future fiscal health (p.363).
McGuire and Papke, who quote Fischel, offer an alternative argument of the property tax, “The tax is a benefit tax and therefore is an efficient and non-distortionary source of local revenue” (Ladd & Fiske, p.363). The basis of this assumes the close linkage between “taxes paid and services received” (p.363). While this assumption, according to Ladd and Fiske, might be true with such services as police and/or fire protection in municipalities, the application of it to school districts is arduous as any service received in schools are not directly related to the “housing value and therefore to a taxpayer’s property tax liability” (p.363).

Nickerson (2002) states, that the public outcry for property tax relief was responded by the creation of Governor George Pataki STAR (School Tax Relief Program) initiative in 1997 by the New York State Legislature. “The STAR program resulted in clarifying information in property tax bills to better indicate the value of the property being taxed and how taxation is being conducted by indicting the following: 1. Total value of the parcel decided by assessor, 2. Percent of market value utilized in assessing property, 3. Assessed value of the exemptions for each taxing purpose, 4. Percent of change in the aggregate levy from the prior year, and 5. Information on exemptions and assessment appeals” (Nickerson, 2002, p.90).

According to the Office of the New York State Comptroller, “The State Legislature and the Governor (Andrew M. Cuomo) recently enacted legislation that establishes a ‘property tax cap’ on the amount that a local government’s or school district’s property tax levy can increase each year” (Retrieved, 10/14/11). Signed on June 24, 2011, Chapter 97 of the Laws of 2011 sets a limit of tax levy (2%) that impacts all local governments, most school districts in New York State with the exception of New
York City and other taxing entities, for example, library, fire, and water districts. The property tax cap takes effect in 2012 for fiscal years and 2012-13 for school fiscal calendars.

The New York State Government Finance Officers’ Association (NYSGFOA) states in their *Understanding the New Real Property Tax Levy Cap* white paper, the real property tax as “Counties, cities, towns, villages, school districts, and special districts each raise money through real property tax” (2011, p.1). These monies go to pay for services utilized by residents in each of the abovementioned entities. The NYSGFOA supplies steps that go to determining tax levies which are as follows:

- The taxing jurisdiction (county, city, town, village, school district, etc.) develops and adopts a budget.
- Revenue from all sources other than the property tax (state aid, sales tax revenue, mortgage recording tax, user fees, etc.) is determined, or in some cases such as the sales tax, estimated.
- The revenue determined in Step 2 is subtracted from the original budget with the remainder becoming the real property tax levy. It is the amount of the real property tax levy that is raised through the property tax (2011, p.3).

More specifically for school funding, Nickerson (2002) reports “…local revenues are generated almost exclusively by real property taxes levied by boards of education of each school district, except the “Big 5” city school districts—New York City, Yonkers, Syracuse, Buffalo, and Rochester—where the city council appropriates funds” (p.90).

**3-C partnership.** Expanding upon the Schulman M.A.D.I Model, the researcher’s 3-C Partnership model brings the necessary components to formulate an effective and
efficient implementation plan. The 3-C Partnership Model encompasses a tripartite approach that includes Coordination, Communication and Community which are further explained in chapter five.

**Target service responses.** Target Service Responses, or TSR, are what the researcher calls the items (services) that were reported as high ranking by the survey respondents. In other words, TSRs are the researcher nomenclature for the traditionally coined “Low Hanging Fruit.”

Target Service Responses of this study are illustrated in chapter five.

**Implementation silos.** Within the scope of the study (open-ended questions and follow-up interviews), the researcher collected respondent commentary of barriers that prohibited the successful implementation of shared and/or consolidation of services delivery models.

The following categories are what the researcher calls Implementation Silos: Cultural, Legal, Parochial, and Definitional. These are elaborated further in chapter five.

**FOCUS campaign.** The researcher-created FOCUS (Fear Of Consolidation and Understanding Shared Services) Campaign is a communication mechanism to counter the mindset in implementing a shared and/or consolidation of services delivery models.

**Participant interest/ prediction of success.** The researcher’s School Districts and Municipalities surveys asked level of Participant Interest (PI) and Prediction of Success (PS) for each item for both shared and consolidation of services arrangements. Participant Interest and Prediction of Success support was asked using a 3-Point Likert Scale: High, Medium and Low Interest.
BOCES. The Board of Cooperative Educational Services (BOCES) was established by State Legislature in 1948. New York State has 37 BOCES, with 2 in Westchester County: Southern Westchester BOCES and Putnam Northern Westchester BOCES.

The organizational structure of BOCES includes a 7 member board, a District Superintendent that is the executive officer and liaison between the New York State Education Department’s Commissioner of Education and component school districts.

As a non-taxing entity, BOCES relies on school district payment for services and programs it provides as well as on state and federal funding formula.

Summary

The current economic landscape in the United States invites, almost by default, a study on finances. Former Blind Brook Superintendent of Schools Ronald D. Valenti stated, “Global markets are shaken badly. Our nation’s economy is in a recession” (American Association of School Administrators, 2009 p.16).

Senior fellow of the Center on Reinventing Public Education as well as research associate professor at the University of Washington, Marguerite Roza, is quoted in the abovementioned American School Board Journal article as saying, “What we’ll be seeing in the next year will bring most school districts into uncharted territory” (Stover, p.20).

On the state level, according to the New York State Commission on Property Tax Relief, Thomas R. Suozzi’s Final Report to Governor David A. Paterson, affirmed “New York has a problem” (Suozzi, 2008, p.12). According to Suozzi, [New York’s] 78th percentile [highest local tax rate] is “above the national average” (p.20). Further in the Report, Suozzi says, “From every perspective New York State property taxes have
become the most burdensome in the nation” and then pronounces, “We must find a way to alleviate this problem” (p.25).

Westchester County, New York is no different and no less insulated than any other county in the United States. According to the Journal News, Westchester County ranks first with the nation’s highest property tax at $9,945. The estimated median Census 2010 figure increased 10 percent from the previous year. Neighboring counties, Rockland and Putnam, according to the report, rank fourth and eleventh with a median bill of $8,861 and $7,841, respectively (Retrieved, 10/8/11).

The purpose of this study is an investigation of shared and consolidation of services in Westchester County school districts and municipalities to reduce the property tax burden.

The essential research questions that supported this study were:

1. What is the level of support that is needed in Westchester County for shared and/or consolidation services in school districts and municipalities?
2. What savings can be obtained, i.e., transportation, information technology, etc. by employing a shared and/or consolidation of services model in Westchester County?
3. Which stakeholders are critical to the implementation of a shared and/or consolidation of services delivery model?
4. What barriers, legal, policies, etc. impede the implementation of a shared and/or consolidation of services delivery models?

The current model[s] of service cannot be sustained and a divergent method must be employed. “Shared services is not for the faint of heart” moreover, they state,
“Moving to a shared service method of operation entails a huge culture change for an organization” (Schulman et al., 1999, p. xvi).

Conceptualized by Nobel Laureate Ronald Coase in the 1930’s, the evolved principal-agent theory, argues, “that markets and hierarchies, heretofore examined as separate topics, were in effect, substitutes for each other” (Ladd & Fiske, 2008, p.35).

Further within the context of the evolved Principal-Agent Theory “The modern public corporation is relatively new organizational form in the history of societies, dating back to the beginning of this century” (Moldoveanu & Martin, 2001, p.2).

The Schulman Shared Services Theory, in effect can be viewed as a substitute for the inadequacies and designing of a governance structure that is well-organized and reliable for all stakeholders and future-driven in efficiency and effectiveness.

During an interview conducted by the researcher with former superintendent Ronald D. Valenti, he referred to shared services as “Two or more government partners jointly share expenses (Personnel, Transportation, etc.) to reduce costs for each participating partner” (3/22/10). This is a most cogent operational definition of shared services that is in line with the purpose of this study.

For the purpose of this study, the innovative concept of consolidation of services that will be investigated is defined in an interview conducted by the researcher with former superintendent Ronald D. Valenti, “One government partner takes the lead to provide specific services (Back Office Operations, etc.) and charges a contractual fee to other participants. The costs for both the lead and partner agencies is less than providing the services on one’s own” (3/22/10).
The operational definition for the purpose of this study is as McGuire and Papke state, “The property tax is a tax on property valuation” (p.362). This valuation entails the following: 1. Approximation of proximate land parcel; 2. Use of land parcel, historically; and 3. Neighborhood’s future fiscal health (p.363).

The researcher’s study produced further defining terms.

**3-C partnership.** Expanding upon the Schulman M.A.D.I Model, the researcher’s 3-C Partnership model brings the necessary components to formulate an effective and efficient implementation plan. The 3-C Partnership Model encompasses a tripartite approach that includes Coordination, Communication and Community which are further explained in chapter five.

**Target service responses.** Target Service Responses, or TSR, are what the researcher calls the items (services) that were reported as high ranking by the survey respondents. In other words, TSRs are the researcher nomenclature for the traditionally coined “Low Hanging Fruit.”

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BOCES. Along with the abovementioned researcher definition of terms, it is of worth to also define BOCES as this organizational structure plays a major part in the overall New York State governance composition.

The Board of Cooperative Educational Services (BOCES) was established by State Legislature in 1948. New York State has 37 BOCES, with 2 in Westchester County: Southern Westchester BOCES and Putnam Northern Westchester BOCES.
Chapter 2: Review of the Literature

Introduction

The fiscal climate is meeting with unprecedented challenges on local, state, and national levels. Budgets are being cut, personnel are being laid off, and services are being decreased, or eliminated. These financial distresses are worrisome to the citizenry as the expectation is that they will hold the bearing of this burden insofar as paying taxes to supplant the record shortfalls in budgets.

In New York State, the recovery in NYS Adjusted Gross Income will not return to pre-crisis levels until 2013 (New York State 2010-2011 Budget, p.5). Westchester County Executive, Robert P. Astorino, stated in his State of the County Address, “Expenses for 2011 are projected at about $1.9 billion” and “revenues are projected at about $1.7 billion” (Astorino, 4/22/10, p.6). Astorino added, that in “the real world, that’s called ‘going broke’” (p.6).

With the decrease in revenue and the on-going expectation for services, there is a call for a diversity of delivery options.

The purpose of this study is to examine the feasibility within Westchester County school districts and municipalities to develop models in shared services and consolidation of services to reduce the property tax burden.
Review of Literature

As a delivery option, both shared services and consolidation of services conceptually require a changing of mindset. The current model[s] of service cannot be sustained and a divergent method must be employed. “Shared services is not for the faint of heart” moreover, Schulman et al., state, “Moving to a shared service method of operation entails a huge culture change for an organization” (Schulman et al., p. xvi, 1999).

The researcher undergirds the employment of a shared services and/or consolidation of services delivery model with two distinct theoretical frameworks. The first is Shared Services Theory as promulgated by Schulman et al. and the second is the evolved Principal Agent Theory as originated by Ronald Coase and expanded upon by Mihnea Moldoveanu and Roger Martin.

Michael Fullan states in *Leading in a Culture of Change*, “Change is a double-edged sword” (2001, p.1). Fullan further describes change in a polarity of terms: “fear, anxiety, loss, danger, panic” and “exhilaration, risk-taking, excitement, improvements, energizing” (p.1). One aspect that Fullan notes is that change is emotionally driven, and as such, he states, “leadership is key” (p.1).

Fullan incorporates his call to leadership with other noted authors. Homer-Dixon, Fullan states, offers a like distinction on leadership:

“We demand that [leaders] solve, or at least manage, a multitude of interconnected problems that can develop into crises without warning; we require them to navigate an increasingly turbulent reality that is, in key aspects, literally incomprehensible to the human mind; we buffet them on every side with bolder,
more powerful special interest that challenge every innovative policy idea; we submerge them in often unhelpful and distracting information; and we force them to decide and act at an ever faster pace” (2001, p.2).

Further, Fullan cites Heifetz, who challenges the perception of leadership in challenging times:

“In a crisis…we call for someone with answers, decision, strength, and a map of the future, someone who knows where we ought to be going—in short someone who can make hard problems simple…Instead of looking for saviors, we should be calling for leadership that will challenge us to face problems for which there are no simple, painless solutions—problems that require us to learn new ways” (p.3).

**Shared services theory.** A definition of Shared Services:

“The concentration of company resources performing like activities, typically spread across the organization, in order to service multiple internal partners at lower cost and with higher services levels, with the common goal of delighting external customers and enhancing corporate value” (Schulman et al., 1999, p.7).

The use of the terminology, “concentration of company resources” is purposeful. Indeed Schulman et al. state, “Shared services is by no means centralization, although when it is described, many people mistake it for centralization” (p.11). The authors explain that “Shared services, when performed correctly, actually enhances a decentralized corporate operation” (p.13). They add that, “each SBU [strategic business unit] “outsources” these services, not to a third-party provider, but to another organization under the same corporate
“umbrella” (p.13) Schulman et al. say that “Some call the concept insourcing” (p.13).

In theory and practice, the definition of shared services as described Schulman et al. takes the best characteristics of both centralization and decentralization and combines them into a model of efficiency and effectiveness. For example, some qualities of efficiency are “pooling resources, leveraging technology, and creating economies of scale” and features of effectiveness are “creating standard processes, sharing expertise, and enhancing services” (1999, p.13).

In short, according to Schulman et al., efficiency is a “step function” whereas cost elimination is incremental; and effectiveness is a “linear function” in a partnership and procedural arrangement (p.14).

Moldoveanu and Martin also speak of centralization and cost effectiveness as “Coordination costs rise in a completely decentralized decision-making environment and decrease in a completely centralized decision-making environment” (Moldoveanu & Martin, 2001, p.28).

Coming away from a bureaucratic model, the Schulman Governance model as seen in Figure 2.1 illustrates a non-traditional organization chart.
Specifically, the Schulman Governance Model operates as follows:

- **Program Office**: A small group of individuals who work full time on the efforts and are accountable for the initiative;
- **Process/Project teams**: Cross-functional groups drawn from experts in particular areas of the company who have line responsibility for the activities in question;
- **Steering Committee**: Made of senior-level stakeholders who have vested interest in the activities that will be consolidated into the shared service operation; and
- **Business Experts**: Attend some all-team meetings, but they also come into the core team on an as-needed basis, usually for a half day or one day at a time, in
order to help the core team determine which pieces to pursue, and to give feedback to the core and process/project teams on work that has been done (Schulman et al., 1999, p.121).

Within the approach of Schulman et al., the authors offer a shared services roadmap:  1. Mobilize—the vision and rationale for initiating shared services as a delivery system; 2. Assess—the process of replacing with the shared services delivery system; 3. Design—the business planning of the shared services delivery system; and 4. Implement—the programmatic and procedural set up of the shared services delivery system, that includes a ten step approach in implementation.

The ten step approach to implementing a prosperous shared services delivery system brings together not only the abovementioned Shulman, et al. M.A.D.I. Model [Mobilize, Assess, Design, and Implement] but also gives a practical plan for the authors’ shared services theory:

“1. Keep people focused on the reason why the company is moving to shared services: to solve a business problem;

2. Focus on lowest-hanging fruit;

3. Broadcast early successes;

4. Adopt special compensation programs to manage human resources;

5. Avoid bureaucracy and organizational layers;

6. Capitalize on teams; organize around teams;

7. Focus on processes, people, and organization, not on technology;

8. Build additional controls as you go;

9. Make metrics the key to fact-based discussions;
10. Agree on budgets and forecasts in advance” (Schulman et al., p.198).

Elaborating on the ninth point further, metrics along with measurements are a principal component of the abovementioned process according to Schulman et al.. Schulman et al. (1999) states that metrics are quantitative calibrations of performance along a single dimension, such as time, cost or accuracy (p.256). Schulman et al. reports that the best metrics are: 1. Discrete—they measure a single item; 2. Quantitative—they can easily be compared; 3. Comprehensible—anyone should understand a metric; and 4. Visual—represented by a bar graph, pie chart, or other simple graphic (1999, p.256).

**Evolved principal-agent theory.** As introduced in the previous chapter, the evolved Principal-Agent Theory is an adjoining theory that supports this study as alternatives are to be sought to augment already-established systems. Conceptualized in the 1930’s by Nobel Laureate Ronald Coase, as “contractual relationships” argues, “That markets and hierarchies, heretofore examined as separate topics, were in effect, substitutes for each other” (Ladd and Fiske, 2008, p.35).

Ladd and Fiske extend the argument from the above to include alliances or networks as a third alternative for organizations as applied by Oliver Williamson and of late, Walter Powell (p.35).

The evolved Principal-Agent Theory is similar to the federal legislation, *No Child Left Behind of 2001* in that its accountability is the embodiment of this theory’s framework (2008, p.35). According to Ladd and Fiske, “agency theory ‘principals’ (‘superiors’ in organizations, e.g., school superintendents) seek to ensure that ‘agents’ (‘subordinates’ in organizations, e.g., school principals) carry out the ‘principal’s’ goals, in recognition of four primary factors that make this difficult” (p.35). Ladd and
Fiske, state further that “These four problematic factors between principals and agents are fundamental and apply in varying degrees to the vast majority of relationships between “superiors” and “subordinates” in organized society: (p.35). These are: 1. Adverse Selection Problem—selection of “agents” that are not the best choice; 2. Diverse Objectives Problem—expensive monitoring of agents that choose to pursue their own goals and not the principals’; 3. Information Assymetry Problem—an unevenly distributed accountability relationship; and 4. Weak Incentives Problem—an insufficiency of decision rights of principals which promotes further indecision of the agents (p.35).

Understanding the weakness or non-productivity in organizations among principals and agents allows for the basis of pinpointing a foundation of what must be addressed in order for their efficiency and effectiveness. The latter’s goal within the shared services theory in effect can be viewed as a substitute for the inadequacies and designing of a governance structure that is well-organized and reliable for all stakeholders. The Shared Services theory as put forth by Schulman et al. is the very essence of what the evolved Principal-Agent Theory seeks to be—a substitute, or alternative to what is currently not efficient or effective.

Taken a step further within the context of the evolved Principal Agent Theory, “The modern public corporation is relatively new organizational form in the history of societies, dating back to the beginning of this century” (Moldoveanu & Martin, 2001, p.2). The authors state that “Its [public corporation] distinguishing characteristic is the separation of ownership of the assets of the corporation from control of those assets” (p.2). They suggest that the two types of failures in managements are: 1. Managerial
competence—genuine mistakes and mis-calculations, and 2. Managerial integrity—lies, fabrications, embezzlement and self-dealing (p.2).

Moldoveanu and Martin state that agency theorists suggest the following three principles to remedying inefficiencies on the modern corporations:

a. Align decision rights with specific knowledge useful in order to competently exercise those rights (because general knowledge is easily transferable, it is not necessarily required that decision rights and general knowledge be co-located). This principle suggests that decision rights be pushed downward in the organizational hierarchy to the levels at which they reside in the same people (managers or employees) that have the specific knowledge to competently use those rights) [Fama & Jensen, 1983];

b. Align incentives with decision rights. This principle suggests that the incentive packages given to board members, managers and employees match the decision rights given these people [Jensen & Murphy, 1990];

c. Design efficient monitoring mechanisms based on observable performance measures on which basis cash bonuses, stock options and stock warrants are awarded (Moldoveanu & Martin, 2001, p.9).

Practical Significance

America’s first step in self-governance—eloquently stated that ‘Governments are instituted among men, deriving their just powers from the consent of the governed’” (p.2).

Along with the fiscal and economic realities that led to the Digital Communities’ investigation, it reported, “Public opinion survey of residents in Northeast Ohio conducted jointly by Cleveland State University and Wright State University, 82 percent of residents favor greater government collaborations and 67 percent favor government consolidations as a way to mitigate the high cost of local government services” (p.2). This survey also found that the support by the public increased exponentially to favor government collaboration and consolidation. Fifty-four percent of the respondents in this survey reported they supported consolidation of public safety forces, increased from 27 percent in a 2005 query (p.2).

The Digital Communities’ report states that Northeast Ohio denizens are not unlike others across the nation. The report affirms, “With property values slumping and states across the nation confronting large budget deficits, two major sources of funds for local government are under pressure—property taxes and state revenue sharing” (p.3). It furthers, that “After years of premature pronouncements, local governments really do find themselves at a point where they ‘need to do more with less’” (p.3). The report also states that a way to achieving this outcome is more collaboration and in instances, consolidation of services.

According to the Digital Communities’ report, it promulgates that “Shared services represent a consolidation of service or support functions that had been previously found in more than one part of an organization or group” (p.4). It furthers
that with this new approach, “funding and resources are efficiently consolidated with a single service provider that performs the function for all business units or partners” moreover, “reduces unnecessary organizational and technical duplication” (p.4).

The Digital Communities’ report speaks also to functional collaboration, regional cooperation, and also consists of a Consolidation, Collaboration and Cooperation Preplanning Checklist. This critical checklist in an effort to consolidate comprises the following:

- Is the existing problem or reason for change an opportunity or situation that requires a comprehensive response?;
- Have you clearly identified the overall goals or objectives you seek to achieve?;
- Are those goals and objectives well understood, well communicated to participants and agreed upon?;
- Does the group have an appropriate and representative cross-section of members, each of whom brings something real, valuable and necessary to the effort?;
- Have individual member’s tasks, roles and responsibilities been clearly defined and agreed upon, paying special attention to dependencies, gaps, overlaps, and risks?;
- Are members able and willing to participate in the decision-making process and hold each other accountable?;
- Do participants have a history of working together successfully?;
• Have capable, experienced and respected leaders been identified who are able and willing to resolve conflicts and keep the effort focused on the desired vision, mission, values, principles and outcomes?
• Do members see collaboration and cooperation as ultimately supportive of their self-interest?
• Have you identified and secured the necessary resources including revenue, time, personnel and political support required to make and sustain change?
• Are the necessary policies, laws and regulations in place to support change, or has a plan been created and agreed to for making necessary changes to the authorizing framework?
• Will the change effort be able to sustain itself through adaptation in response to major changes of personnel, financial structure or political priority or support” (Digital Communities, 2009, p.15)?

Washington State has pointed its economic compass toward a shared services model. According to the report, Washington State Shared Services Model dated October 15, 2009 illustrates the February 10, 2009 issuance of Governor Christine Gregoire to, “state agencies to provide full assistance and support in the development and implementation” (p.4) of the aforementioned model. The report stated of Governor Gregoire’s issuance, “Sharing administrative functions between agencies will allow you to focus on your core missions of providing essential services to Washingtonians….our new shared services approach and governance structure will capture the benefits of economies of scale…ensures good customer services to the client agencies” (p.4).
The Washington State description of shared services is similar to that promulgated by Schulman et al. specifically when referred to as a “concentration.” It also goes to the core of Valenti’s definitions of shared services as well as consolidation of services as they relate to having “partners” in these service delivery models.

Building on its definition, the Washington State report lists four characteristics that distinguish a shared service: “1. Collaborative service development; 2. Partner participation in governance; 3. Focus on continuous service improvement; and 4. Organizational position based on what makes sense for cost-effective, high-quality delivery” (2009, p.4).

In addition to having a governance structure that includes a Governing Board, Advisory Committee, and User Committee, the Washington State study also reports financial considerations. They are: a) Cost Analysis, b) Pricing, and c) Strategies for financing the start-up and operating costs for shared services (p.15).

While a broad scope to these financial considerations is offered in the Washington State study, the essence of it is batched into the following three questions:

1. Does the proposed shared service make financial sense?;
2. What do shared service providers need to finance a shared service offering?;
3. What do shared service consumers need to purchase for a shared service offering (p.16)?

Success factors for a shared services model in Washington State include the following:

1. “The governance structure is formally adopted and implemented;
2. The Shared Service Governing Board is formed, and is:
a. Reviewing and approving recommended strategies and priorities for enterprise utility shared services,
b. Making business decisions on enterprise utility shared services assessments, business cases, and adoptions rates,
c. Fostering state level commitment to implement shared services,
d. Removing barriers and providing support to providers and consumers.

3. An experience shared services leader is retained. This expertise is essential to design and implement shared services in ways that achieve targeted benefits and facilitate successful transition;

4. A sufficient level of experienced support is available to managers and staff who lack fundamental capacity and skills to manage the change to shared services. Effective change management is essential to care for our staff and guide the intended changes;

5. Project management support must be available to guide successful implementation;

6. Startup funding is available and approved in each shared service assessment. This enables development by the provider and transition to the new services for consumers” (Washington State Shared Services Model, p.21).

On a more local government structure, the RAND Corporation in 2008 published a technical report, *Government Consolidation and Economic Development in Allegheny County and the City of Pittsburgh*. The authors speak to consolidation in a metropolitan area and its economic development admitting that this topic is a somewhat narrow one (Archibald & Sleeper, 2008).
The RAND Corporation report states that “Pittsburgh and Allegheny County are among the most highly fragmented regions in the country with some 128 municipalities, 101 special districts, and 44 school districts in Allegheny County alone” moreover, “There are more than 900 governmental units in a seven-county metropolitan statistical areas, giving the region more governments per capita than any other major region in the United States” (2008, p.1).

The report adds that “City-county consolidations are, in a statistical sense, rare” (p.5). However, according to the report, good government reforms in the form of city-county consolidation are historical. Theoretically speaking, according to the RAND report, a case can be made for consolidation as it “can improve efficiency in the delivery of services, eliminate fragmented governance, and improve fiscal and social balance” (p.7).

Table 2.1 illustrates the Elements of an Economic-Development Case and Anticipated Effect from Consolidation of the City of Pittsburgh and Allegheny County as seen in the RAND Corporation report:
Table 2.1

Elements of an Economic-Development Case and Anticipated Effect of Consolidation in the City of Pittsburgh and Allegheny County

<table>
<thead>
<tr>
<th>Element</th>
<th>Characteristic</th>
<th>Anticipated Effect of Consolidation on Characteristic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unity of Leadership</td>
<td>▪ One accountable decision-maker</td>
<td>Greatly improve</td>
</tr>
<tr>
<td></td>
<td>▪ Common vision; speak with one voice</td>
<td>Greatly improve</td>
</tr>
<tr>
<td></td>
<td>▪ Greater regional stature</td>
<td>No change</td>
</tr>
<tr>
<td></td>
<td>▪ Improved access to state and federal money</td>
<td>Likely no change</td>
</tr>
<tr>
<td>Increased Planning and</td>
<td>▪ More-comprehensive planning and coordinated</td>
<td>Improve</td>
</tr>
<tr>
<td>development capacity</td>
<td>planning and coordinated land-use regulation</td>
<td>No change</td>
</tr>
<tr>
<td></td>
<td>▪ Improved public-private cooperation</td>
<td>Improve</td>
</tr>
<tr>
<td></td>
<td>▪ Larger legal and resource base for attracting</td>
<td>Little or no change</td>
</tr>
<tr>
<td></td>
<td>development</td>
<td></td>
</tr>
<tr>
<td></td>
<td>▪ More-sophistican economic development capability</td>
<td></td>
</tr>
<tr>
<td>Simpler regulatory procedures</td>
<td>▪ Clarity of authority</td>
<td>Improve</td>
</tr>
<tr>
<td>for business</td>
<td>▪ Improved transparency</td>
<td>Improve</td>
</tr>
<tr>
<td></td>
<td>▪ Streamlined permit processing</td>
<td>Little or no change</td>
</tr>
<tr>
<td>Reduced intergovernmental</td>
<td>▪ Less-fragmented governance</td>
<td>Improve</td>
</tr>
<tr>
<td>competition</td>
<td>▪ Fewer inefficient economic development</td>
<td>No change</td>
</tr>
</tbody>
</table>

Note. Adapted from Archibald, R. and Sleeper, S., Government Consolidation and Economic Development in Allegheny County and the City of Pittsburgh, p. x. Copyright 2008 from the RAND Corporation.

The RAND Corporation report concludes that within the Allegheny County and City of Pittsburgh, some positive transformation can be had in the area of economic development. As for some type of consolidation, central areas to consider are two-fold:

“1. Improved policy direction and unity of leadership seems within grasp, and our judgment is that this can have a positive, although likely too difficult to measure, effect on economic development, 2. Improved coordination and sharpening of economic development...
development initiatives seems within grasp, and our judgment is that this would have a positive, although again likely too difficult to measure empirically, effect on economic development” (2008, p.37).

The corporation, Accenture, in their report, *Shared services insights (part 1): An implementation model for successful public-sector programs* authored by Mark Howard and David Wilson puts forth a model for successful execution of a shared services model as seen in Figure 2.2.

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**Figure 2.2.** Governance and Journey Management. Adapted from Howard, M. and Wilson, D., *Shared Services insights (part 1): An implementation model for successful public-sector programs*, No. 1. Copyright 2006 by Accenture.

The Accenture report states that there are many elements to why many governments fail to achieve the complete benefits of shared services. Between the distinctive challenges to program implementation and the institution and attainment of a business case with transparent goals and objectives is an arduous process in a decentralized decision-making authority entity as is the public sector.
In accordance with Schulman et al., the Accenture report states that a shared service implementation program is “no means an easy undertaking…it requires desire, discipline and the ability to execute a plan” (Accenture, 2006, p.1). Furthermore, as the Accenture report states, “The process involves a change in mindset and an increased focus on the business” and adds, “Successful shared services programs integrate processes, people, and technology to deliver a totally new business capacity” (p.1).

**Summary and Conclusions**

The purpose of this study is an investigation of shared and consolidation of services in Westchester County school districts and municipalities to reduce the property tax burden.

The essential research questions that support this study are:

1. What is the level of support that is needed in Westchester County for shared and/or consolidation services in school districts and municipalities?

2. What savings can be obtained, i.e., transportation, information technology, etc. by employing a shared and/or consolidation of services model in Westchester County?

3. Which stakeholders are critical to the implementation of a shared and/or consolidation of services delivery model?

4. What barriers, legal, policies, etc. impede the implementation of a shared and/or consolidation of services delivery models?

The current model[s] of service cannot be sustained and a divergent method must be employed. “Shared services is not for the faint of heart” moreover, they state,
“Moving to a shared service method of operation entails a huge culture change for an organization” (Schulman et al., 1999, p.xvi).

Conceptualized by Nobel Laureate Ronald Coase in the 1930’s, the evolved principal-agent theory, argues, “that markets and hierarchies, heretofore examined as separate topics, were in effect, substitutes for each other” (Ladd and Fiske, 2008, p.35).

Further within the context of the evolved Principal-Agent Theory “The modern public corporation is relatively new organizational form in the history of societies, dating back to the beginning of this century” (Moldoveanu & Martin, 2001, p.2).

The Schulman Shared Services Theory, in effect can be viewed as a substitute for the inadequacies and designing of a governance structure that is well-organized and reliable for all stakeholders and future-driven in efficiency and effectiveness.

A mixed method research will be designed that will closely link to each essential question specifically to the construction of the surveys to be administered to officials of municipalities and school districts in Westchester County, New York.

The study population surveyed will be officials in the 45 municipalities and 40 school districts, not including special acts districts, in Westchester County, New York. The School Districts surveys will also be sent to the 2 BOCES in the County.

The Municipalities’ surveys will be sent to the following: Council Members/Trustees, Mayor/Supervisor, Managers, and Comptrollers/Treasurers.

Conversely, the School Districts’ surveys will be sent to School Board Presidents, Superintendents, School Business Officials, and Human Resources Professionals.
Chapter 3: Research Design

Introduction

The researcher conducted an investigation of shared and consolidation of services in Westchester County school districts and municipalities with statewide implications to reduce the property tax burden.

In order for the researcher to have ascertained a comprehensive understanding of the study’s purpose a mixed methods approach research design was essential. Creswell states, “Within the development and perceived legitimacy of both qualitative and quantitative research in the social and human sciences, mixed methods research, employing the combination of quantitative and qualitative approaches, has gained popularity” (2009, p.203). This research design sought to gather quantitative and qualitative data. Creswell concludes, “Their combined use provides an expanded understanding of research problems” (p.203).

The quantitative component included administering a survey electronically to officials in municipalities and school districts. Additionally, the qualitative component included surveys’ open-ended questions and follow-up interviews with voluntary participants.

The School District survey (Appendix C) had 104 items within the quantitative portion and 4 open-ended questions that served as the qualitative component. Using the same construct in the qualitative section, the Municipalities survey (Appendix D) had 148 items in the quantitative segment. As a part of the open-ended questions, both the School
Districts and Municipalities surveys asked if the participant would be willing to submit to a 15 minute follow-up interview.

**Essential Questions**

The essential research questions that supported this study were:

1. What is the level of support that is needed in Westchester County for shared and/or consolidation services in school districts and municipalities?
2. What savings can be obtained, i.e., transportation, information technology, etc. by employing a shared and/or consolidation of services model in Westchester County?
3. Which stakeholders are critical to the implementation of a shared and/or consolidation of services delivery model?
4. What barriers, legal, policies, etc. impede the implementation of a shared and/or consolidation of services delivery models?

**Research Context**

The County of Westchester, New York was incorporated in 1683 and operates in accordance with its charter, adopted in 1937, its administrative code, enacted into State Law in 1948, the State Constitution and the various other applicable laws of the State of New York (Comprehensive Annual Financial Report, 2010, p.2).

Westchester County is among 62 counties in the State of New York. As a Suburban county, Westchester is located north of New York City, west of the State of Connecticut and Long Island, south of Putnam County and east of the Hudson River (Appendix E) (Official Statement of the County of Westchester, 2011, p.8).
According to Census 2010 figures, Westchester County’s population is reported at 949,113, an increase of 2.8% from the previous Census 2000 (Appendix F). Moreover, the total land area of Westchester County is 432.82 square miles with 2,192.9 persons per square mile (Retrieved 10/13/2011).

Westchester County’s economic landscape, in terms of personal income, is among the highest in the nation. According to the Official Statement of the County of Westchester, the per capita personal income was $71,728 in 2009 ranking eighth in the nation’s 3,111 counties (2011, p.8). The property tax rate for 2010 was 3.05 dollars with the average equalization rate of 9.41 percent increased from 2009 at a 2.89 dollar tax rate and 9.27 percent average equalization rate (Comprehensive Annual Financial Report, 2010, p.169).

Research Participants

Westchester County is comprised of 45 local governmental units, of which there are 6 cities, 16 towns, 20 villages and 3 town/villages (Appendix G). The Towns of Rye and Pelham do not encompass any land that is not part of an incorporated village and do not exercise land use regulatory authority (Westchester County Databook, 2010, p.23).

According to the Westchester County Databook, Westchester County has 40 school districts (Appendix H). According to the Westchester Putnam School Boards website, www.wpsba.org, the 2010-2011 School Year had a total student enrollment of 148,609 pupils down from 2009-2010 of 148,659 pupils (Retrieved 10/20/2011).

Data collection, procedures. The mixed method research design was closely linked to each essential question specifically within the construct of the surveys to be
administered to officials of municipalities and school districts in Westchester County, New York to complete between January 1, 2011-February 18, 2011.

The surveys asked respondents their level of support (participant interest and prediction of success) to services and delivery models, as well as successful and unsuccessful undertakings in the shared services and consolidation of services arrangements. Additionally, respondents were asked what, if any impediments, they experienced in the employment of shared services and/or consolidation of services models.

The study was located in Westchester County, New York. The situational demographics were within municipalities and school districts in Westchester County, NY.

Attaining Institutional Review Board approvals (Appendix I and J) for field testing, the researcher proceeded with the study surveys.

The study populations surveyed were officials in the 45 municipalities and 40 school districts, not including special acts districts, in Westchester County, New York.

The Municipalities’ surveys were sent to the following respondents: Council Members/ Trustees, Mayors/Supervisors, Managers, and Comptrollers/Treasurers.

Conversely, the School Districts’ surveys were sent to School Board Presidents, Superintendents, School Business Officials, and Human Resources Professionals.

Demographics information was asked of the respondents that are common to both the school district and municipality surveys:

1. Role
2. Population: Up to 10,000; 10,001 to 35,000; 35,001 to 50,000; and Exceeds 50,000.

3. Description: Urban; Suburban; and Rural.

4. Budget Range for FY 2010-2011: Up to $25 Million; $25 Million-$50 Million; $50 Million-$100 Million; and Exceeds $100 Million.

Databases: school districts/municipalities. The study participants were chosen because these officials possess the most significant authority over fiscal decision-making in both municipalities and school districts, especially with respect to the New York State Property Tax Structure, 38% and 62% respectively.

The number of participants was 437 in total within the two surveys’ groups administered, which comprised 168 in School Districts and 269 in the Municipalities. The School Districts participants included 8 Board of Cooperative Education Services (BOCES) leaders: 4 from Southern Westchester BOCES and 4 from Putnam Northern Westchester BOCES.

Participants were not compensated and had the choice of opting out.

As this researcher had been serving as doctoral intern in the Office of the County Executive since January 2010, databases were assembled at the Westchester County government office. The School District databases were sectioned in the following categories: Schools Superintendents, School Business Officials, Human Resources Professionals, and School Board Presidents. The emails gathered of these individuals were compiled into email distribution lists having the same named categories.

The School Districts Surveys were sent using the researcher’s Westchester County government email address.
The Municipalities Databases were in part supplied by Michael Blau and the Westchester Municipal Officials Association.

The Municipalities Surveys were sent using the researcher’s Westchester County government email address.

Prior to School Districts and Municipalities surveys administration, a pre-survey announcement letter (Appendix K) was sent via regular mail from Office of the County Executive Chief of Staff George Oros inviting individuals to complete their respective survey.

The researcher administered aforementioned surveys to school district and municipal leaders electronically (Appendix L and M) via Survey Monkey. Administering the surveys, the researcher followed a self-produced protocol administration checklist. (Appendix N)

Survey administration protocol. The administration and completion timeline for both School Districts and Municipalities surveys was as follows:

Survey Administration Date: January 11, 2011

Survey Initial Return Date: January 28, 2011

Survey Support Letter by Michael Blau and the Westchester Municipal Officials Association: (Appendix 0) January 18, 2011


Survey Final Support Email by George Oros: (Appendix Q) February 11, 2011

Survey Closing Date: February 18, 2011
**Survey Contact:** The researcher’s phone number at The College of New Rochelle and St. John Fisher College email address were given to respondents.

**Follow-Up Protocols:** Calls, emails and letters were received from school and municipal officials who had not received the survey and wanted to complete it. Other respondents who had completed their respective survey also sent correspondence (Appendix R). The researcher returned each communication received. These contacts took place between January 11, 2011-February 17, 2011. Also, due to some recipients’ emails being bounced back, the researcher revised and compiled “resend” distribution lists for school district and municipalities officials and followed up with another correspondence sending it on January 21, 2011.

**Reliability and validity.** Both reliability and validity were addressed for each survey instrument. The School Districts Survey administered by the researcher comprised many items from a Shared Services study conducted by Ronald D. Valenti in 2007. The Valenti survey had been field tested in 2007 for face content validity. Having it been tested and a valid measure, the researcher utilized the Valenti 3-point Likert Scale items in both shared services and consolidation of services School Districts survey portions.

Some of the Valenti items were also utilized in the researcher’s Municipalities Survey. The Municipalities also had items introduced by Mike Blau, who is the Westchester Municipals Officials Association Shared Services Chairperson. Blau met with the researcher and Chief of Staff George Oros to review the shared services survey Blau had administered in Westchester Municipal Officials Association. Its yielding a 10 percent response rate, the researcher, along with Valenti, redesigned the question modality mirroring the same construct of the School Districts Survey.
Both the School Districts and Municipalities Surveys were field tested for validity and reliability in various fora. The first was with the researcher’s dissertation committee. Another was with a Constituency Focus Group that was led by the researcher at the Office of the County Executive on May 14, 2010 (Appendix S) and attended by the County Executive and Senior Staff. This diverse team of experts reviewed both surveys and offered feedback. After the researcher fine-tuned the School Districts and Municipalities Surveys, a final field test was had with the dissertation committee and it was determined that they were valid instruments.

**Description of data analysis instruments.** Tabulation was arrived by utilizing Microsoft Excel software with respect to the quantitative portion of the School Districts and Municipalities surveys data collected.

The method for the qualitative portion was transcription by an expert transcriptionist (Appendix T) and by the researcher.

The researcher utilized a codebook to compile the raw data for the quantitative component and a journal was used to take notes during interviews.

Employing a compendium of tables, figures and illustrations as appropriate for each data finding was utilized to report study results in the proceeding chapter.
Chapter 4: Results

Research Questions

The purpose of this study is an investigation of shared and consolidation of services in Westchester County school districts and municipalities to reduce the property tax burden.

The essential research questions that supported this study were:

1. What is the level of support that is needed in Westchester County for shared and/or consolidation services in school districts and municipalities?
2. What savings can be obtained, i.e., transportation, information technology, etc. by employing a shared and/or consolidation of services model in Westchester County?
3. Which stakeholders are critical to the implementation of a shared and/or consolidation of services delivery model?
4. What barriers, legal, policies, etc. impede the implementation of a shared and/or consolidation of services delivery models?

Data Analysis and Findings

The 21st century leader is facing unparalleled and overwhelming fiscal challenges of doing more with less. Indeed, at times, the “less” is non-existent and unfortunately services are not being rendered. When increased government spending, monetary deflation, and budget cutting is considered the “new normal”, a shift of services delivery becomes one of the antidotes to this acute economic malady.
Schulman et al. (1998) states, “As businesses enter the new millennium, there is an increasing clash of competitive forces” (p. xv). Furthermore, Schulman et al. conclude that industry is contemplating innovative directional growth to providing services. “It takes time, effort and vast amounts of management energy to move from a mindset of purely decentralized management of support activities within each business unit or centralized management of support activities at the corporate level to a mindset of partnership between business units and the consolidated, shared service organization” (p. xv-xvi).

**Demographical findings.** The researcher administered surveys to leaders of the 45 municipalities and 40 school districts. The School Districts Survey was also sent to the 2 BOCES in Westchester County, New York.


The surveys were sent to a total of 437 recipients—168 school district officials including 8 BOCES and 269 municipal officials.

Overall, 61 (36%) responded to the School Districts survey and 102 (38%) responded to the Municipalities survey. The aggregate response rate of both surveys is 163 (37%). It should be noted that some respondents chose not to answer certain questions/items in their respective surveys which is reflected within the respective tables and figures.

Within the open-ended questions on both surveys, there was an invitation to the recipient for a follow-up 15 minute interview. Of the overall 61 School Districts survey respondents, 39% agreed to an interview; and of the overall 102 Municipalities survey
respondents, 48% agreed to an interview. The researcher interviewed 3 school district and 5 municipal officials.

The researcher asked what the recipient’s role was in the School Districts survey. As illustrated in Figure 4.1, the majority of respondents were Assistant Superintendents of Business at 21 (35%) followed by Superintendents at 17 (28%). This finding is consistent with the 2007 Valenti Shared Services study. It demonstrates that these specific individuals are most knowledgeable and proficient in responding on this topic.

Not taking away from School Board Presidents’ at 11 respondents (18%) and Human Resources Professionals’ at 7 respondents (12%) acumen on shared services, it could be concluded that these individuals are traditionally not considered to be involved in direct daily administrative functions in this area and therefore did not respond to this survey in larger margins.

Seven percent (4) of the Other category respondents included a School Board Member, Assistant Superintendent for Administration, Vice-President/Board Member, and School Board Trustee.

![Figure 4.1. Role in School District.](image)

**Figure 4.1.** Role in School District.
The question of school district population was asked of survey recipients. The results were compared with 2010-2011 School District Enrollment figures found on the Westchester Putnam School Boards website, www.wspba.org. As illustrated in Figure 4.2, there is an almost even match across all categories in what was reported by the survey’s respondents with the Westchester Putnam School Boards Association figures which makes this survey’s findings reliable and valid as they hold a correlational relationship.

Of the 36 percent (61) that responded to the School Districts survey question, the margin almost doubled between 500-1500 at 16 percent (10) and 1501-2500 at 30 percent (18). Student population of 2501-3500 and 3501 or More yielded a large differential of fourteen percent at 20 percent (12) and 34 percent (21), respectively.

![Figure 4.2. School District: Student Population.](image)
As illustrated in Figure 4.3, 44% (42) of respondents to the Municipalities Survey were Councilmembers/Trustees. This result could be correlated to the fact that of the surveys administered, 57 percent were sent to the aforementioned group. Another distribution size correlation was also evidenced. Whereas 16 percent of the total administration size was sent to the Comptroller/Treasurer group, they represent 15 percent (14) of total respondents. The survey distribution size was 17 percent for Mayor/Supervisor category and 10 percent for the Manager category, the percentage somewhat increased in terms of respondent size, 22% (21) and 16% (15), respectively. The 3 percent (8) in the Other category comprised Deputy Supervisor, Assistant to Managers and Receiver of Taxes.

![Pie Chart]

Figure 4.3. Role in Municipality.
As with the School District student population survey results, so too was achieved for the Municipal Population respondent comparability. According to the 2010 Westchester County *Databook*, the Census 2000 figures hold a close correlation to the findings ascertained by the researcher as illustrated in Figure 4.4. An even 39 percent can be seen in the *Up to 10,000* category findings as being reflective of the population of Westchester County.

Eight percent (8) of the Municipalities survey respondents reported that their municipality *Exceeds 50,000*. Twelve percent (12) reported their municipality’s population is *35,001-50,000*. However, a combined 80 percent said their municipality fell into the *Up to 10,000* and *10,001-35,000* categories.

*Figure 4.4. Municipal Population: Westchester County.*
Keeping with the designation of Westchester County, both School Districts and Municipalities survey respondents as illustrated in Figure 4.5, reported that their entities are in the *Suburban* category as reported by a majority of 90% (55) School Districts officials and 78% (76) Municipal officials.

![Figure 4.5. School District/ Municipal Description: Westchester County.](image)

The School District survey gave recipients four categories in eliciting Fiscal Year 2010-2011 Budget ranges, respondents, as seen in Figure 4.6. An almost even distribution was received in the following three categories: $25 Million-$50 Million at 35% (21), $50 Million-$100 Million at 33% (20) and Exceeds $100 Million at 32% (19). There was no response to a school district budget being in the category of *Up to $25 Million*.

In direct contrast to the School District survey finding, the Municipalities survey, representation to all budget categories was reported. Figure 4.6 shows only 8 percent (8)
have budgets that *Exceeds $100 Million* and 6 percent (6) with *$50 Million-$100 Million* budgets. Conversely, larger margins were reported budgets that are in the *Up to $25 Million* range at 29% (28) and *$25 Million-$50 Million* range almost .6 (55) of the entire population who responded.

Whereas more than half of the municipal officials reported having a budget *Up to $25 Million*, no school official reported having a budget in this range. This finding can be attested to the New York State Property Tax Structure being according to the Suozzi Report (2008) as being 62 percent school district and 38 percent municipalities.

![Figure 4.6. FY2010-11 Budget: School District/Municipality.](image)

**Level of support/savings.** The first two research questions asked the level of support of shared and/or consolidation of services and what savings can be achieved through these delivery models.
The construction of both School Districts and Municipalities survey are similar as they are two-fold in eliciting responses in the areas of shared services and consolidation of services. Both surveys ask the recipient their participant interest (PI) and prediction of success (PS) in shared services and consolidation of services. Additionally, the School Districts and Municipalities surveys had open-ended questions.

Specifically, the School District survey asked the PI and PS in both shared services and consolidation of services in the following service categories:

- **Broad Services:** Payroll, Cooperative Purchasing, etc.
- **Auditing Functions**
- **Legal Functions**
- **Construction Management Functions**

The open-ended questions asked of recipients are as follows:

- Do you currently share services with other public schools, BOCES, municipalities? Specify successful and/or unsuccessful arrangements.
- Do you currently consolidate services with other public schools, BOCES, municipalities? Specify successful and/or unsuccessful arrangements.
- Willingness to 15 minute follow-up interview.
- Additional thoughts and/or comments.
- Willingness to provide name for tracking purposes.

The Municipalities survey asked the PI and PS in shared services and consolidation of services in the following categories:

- **Broad Services—Public Works, Governmental Services and Community Services.**
• Public Works
• Governmental Services
• Business Functions
• Cooperative Services
• Community Services

The open-ended questions asked of recipients are as follows:

• Do you currently share services with public schools, BOCES, other municipalities, or the County? Specify successful and/or unsuccessful arrangements.

• Do you currently consolidate services with public schools, BOCES, other municipalities, of the County? Specify successful and/or unsuccessful arrangements.

• Willingness to a 15 minute follow-up interview.

• Additional thoughts and/or comments.

• Willingness to provide name for tracking purposes.

The quantitative responses of this comprehensive investigation of shared and consolidation of services were as divergent as the qualitative regarding both these service delivery models. However, what was evidenced, in data point or talking point, is that in the current fiscal climate, action must be sought to alleviate the service stressors on budgets.

Table 4.1 and Table 4.2 are illustrations that display data collected from the School Districts and Municipalities surveys. Their organization illustrates what the researcher calls “Target Service Responses” which received a high percentage, rank
ordered response in their respective survey, category, and service delivery model (shared services/consolidation of services). The high percentage figure was tabulated from the high and medium interest responses given by the surveys’ respondents.

The Target Service Responses is the researcher nomenclature for the “Low Hanging Fruit.”

Table 4.1 illustrates School Districts survey Target Service Response (TSR) for both the Participant Interest and Prediction of Success in a shared services delivery model. The same TSR consistently gathered a high percentage within this service delivery model. It can be deduced, these TSRs are the school districts’ “low hanging fruit” of services as they yielded a high percentage interest and prediction of success.

The highest ranked Target Service Responses that consistently gathered top tier support in PI and PS are cooperative purchasing and transportation, fluctuating within the consolidation of services prediction of success category.

Overall, there is more of a participant interest and prediction of success in shared services than for consolidation of services as also seen in the subsequent table.
Table 4.2 illustrates School Districts survey Target Service Response (TSR) for both the PI and PS in the consolidation of services model. As with the results for shared service delivery models, both transportation and cooperative purchasing drew a high percentage PI and PS support with an equal percentage support of participant interest at 67 percent. These same TSRs received a higher percentage support for prediction of success in reverse order with transportation and cooperative purchasing at 75 and 73 percent.
Table 4.2

*School District High-Ranking Target Services Responses: Consolidation of Services*

*Delivery Model*

<table>
<thead>
<tr>
<th>Service</th>
<th>Participant Interest</th>
<th>Prediction of Success</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cooperative Purchasing</td>
<td>67%</td>
<td>Transportation</td>
</tr>
<tr>
<td>Transportation</td>
<td>75%</td>
<td></td>
</tr>
<tr>
<td>Environmental (Green) Issues</td>
<td>54%</td>
<td>Environmental (Green) Issues</td>
</tr>
<tr>
<td>(Green) Issues</td>
<td>58%</td>
<td></td>
</tr>
<tr>
<td>Actuarial</td>
<td>52%</td>
<td>Bond Counsel</td>
</tr>
<tr>
<td>Bond Counsel</td>
<td>40%</td>
<td>Actuarial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>48%</td>
</tr>
</tbody>
</table>

Within the Municipalities survey responses as seen in Table 4.3 and Table 4.4, there is varied PI and PS within the shared services and consolidation of services delivery models. However, as with the School Districts survey responses, there is more an overall support for shared services than consolidation of services delivery model.

As illustrated on Table 4.3, *Community Services Functions* category, three TSRs were tied at 85 percent with high percentage PS support. *Senior Citizen Programs, Youth Services* and *Cultural Programs* all gathered an 85 percent within the Municipalities’ PS.
### Table 4.3

**Municipalities High-Ranking Target Service Responses: Shared Services Delivery Model**

<table>
<thead>
<tr>
<th>Service</th>
<th>Participant Interest</th>
<th>Prediction of Success</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percent/ Rank-Order</td>
<td></td>
</tr>
<tr>
<td>Cooperative Purchasing</td>
<td>95%</td>
<td>Cooperative Purchasing</td>
</tr>
<tr>
<td>Equipment Sharing</td>
<td>94%</td>
<td>Information Technology</td>
</tr>
<tr>
<td>Medical/Dental Insurance</td>
<td>91%</td>
<td>Equipment Sharing</td>
</tr>
<tr>
<td>Transportation</td>
<td>89%</td>
<td>Homeland Security/ Disaster Response</td>
</tr>
<tr>
<td>Homeland Security/ Disaster Response</td>
<td>89%</td>
<td>Senior/Youth/ Cultural Programs</td>
</tr>
<tr>
<td>Governmental Services</td>
<td>88%</td>
<td>Public Works</td>
</tr>
</tbody>
</table>
Table 4.4

*Municipalities High Ranking Target Service Responses: Consolidation of Services*

**Delivery Model**

<table>
<thead>
<tr>
<th>Participant Interest</th>
<th>Prediction of Success</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service Percent/ Rank-Order</td>
<td>Service Percent/ Rank-Order</td>
</tr>
<tr>
<td>Cooperative Purchasing</td>
<td>Information Technology</td>
</tr>
<tr>
<td>Senior Citizens Programs</td>
<td>Cooperative Purchasing</td>
</tr>
<tr>
<td>Governmental Services</td>
<td>Senior Citizen Programs</td>
</tr>
<tr>
<td>Investment Pooling</td>
<td>Community Services</td>
</tr>
<tr>
<td>Homeland Security/ Disaster Response</td>
<td>Animal Warden Services</td>
</tr>
<tr>
<td>Water Supply</td>
<td>Water Supply</td>
</tr>
</tbody>
</table>

As illustrated in Table 4.5 and Table 4.6 below, the Target Service Response that consistently gathered high percentage support in both School Districts (Broad Service) and Municipalities (Business Functions) surveys is *Cooperative Purchasing.*
As illustrated in Table 4.5, PI support of 94% and PS support of 95% in School Districts indicate that this service has a high likelihood of succeeding if pursued as a shared service delivery. Even in a consolidation of service delivery model, there is a good likelihood of success as with 67% PI support and 73% PS support in School Districts.

Table 4.5

School Districts Broad Services: Target Service Response High Percentage Participant Interest/Prediction of Success

<table>
<thead>
<tr>
<th>Broad Service</th>
<th>Model</th>
<th>Percent</th>
<th>Model</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coop. Purchase</td>
<td>SS</td>
<td>94%</td>
<td>SS</td>
<td>90%</td>
</tr>
<tr>
<td>Coop. Purchase</td>
<td>CS</td>
<td>67%</td>
<td>CS</td>
<td>73%</td>
</tr>
</tbody>
</table>

Note. PI= Participant Interest; PS=Prediction of Success; SS=Shared Services; CS=Consolidation of Services.

As illustrated on Table 4.6, the high percentage support of PI (95%) and PS (91%) indicates that Cooperative Purchasing was a consistent TSR along with School Districts as seen above on Table 4.5. Similarly, Cooperative Purchasing has a high likelihood of success as a shared services delivery model. Both the PI and PS support for Cooperative Purchasing for a consolidation of services delivery model is an even 81 percent.
Table 4.6

*Municipalities Business Functions: Target Service Response High Percentage*

*Participant Interest/Prediction of Success*

<table>
<thead>
<tr>
<th>Broad Service</th>
<th>PI</th>
<th>Model</th>
<th>Percent</th>
<th>PS</th>
<th>Model</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coop. Purchase</td>
<td>SS</td>
<td>95%</td>
<td></td>
<td>SS</td>
<td>91%</td>
<td></td>
</tr>
<tr>
<td>Coop. Purchase</td>
<td>CS</td>
<td>81%</td>
<td></td>
<td>CS</td>
<td>81%</td>
<td></td>
</tr>
</tbody>
</table>

**Note.** PI= Participant Interest; PS=Prediction of Success; SS=Shared Services; CS=Consolidation of Services

**Open-ended survey questions.** As reported in the open-ended questions in both the School Districts and Municipalities surveys, there is limited consolidation of services arrangements among school districts and municipalities. Some of the few consolidation of services arrangements are, as a School Districts survey respondent reported, “Health insurance, insurance, special education services, occupational education, financial system.” Among the Municipalities survey respondents, consolidation of services arrangements are libraries and summer camps. Two respondents reported that they were looking to consolidating some services as DPW (Department of Public Works) and the court.

Moreover, there is a struggle with the definition of the consolidation of services delivery. Indeed, a School Districts respondent reported that “Consolidate versus share could use a better definition.” The respondent stated, “…our services are shared versus consolidated. I view ‘consolidated’ as akin to outsourced.” In fact, a respondent reported that their school district, “outsource to BOCES only when absolutely necessary.” The
same respondent stated, that “we have received minimal benefit from participating in some of their (BOCES) cooperative bidding.” However, when asked of successful shared services arrangements in the School Districts survey, a significant number reported having them with BOCES.

The School Districts open ended responses confirmed the data on Table 4.5 regarding cooperative purchasing shared services arrangements. Some school districts have arrangements with BOCES; however respondents reported mixed feelings on their cost benefits. As a respondent in an open-ended question on the School District survey reported, “Our district has saved on $2.3 million by pulling services back from BOCES, this is similar to what is going on in many districts across the County.”

Another School District survey respondent reported, “We have achieved success because there is no administrative overhead like a BOCES, and because the scale of what we are doing makes it possible to manage with competent oversight.” Further, the same respondent said, “We already do cooperative bid packages and shared transportation services, combined athletic teams and reduced rates for special education placements. All of these are far below the costs associated with services provided by BOCES.”

One respondent reported, “We currently successfully participate in cooperative insurance ventures with many other school districts to reduce costs in property/liability insurance, workers compensation, life and disability, and student accident insurance.” The same respondent further stated, “We currently successfully participate with BOCES in cooperative purchasing for a variety of materials.” Yet another respondent reported, “We have successful arrangements for fuel, IT, services, cooperative bidding, and financial systems through BOCES.”
Still another School District respondent reported of cooperative purchasing, “We participate in a highly successful and low cost investment cooperative run out of Westchester County.” However, the same respondent said, “We need better coordination of shared services for cooperative transportation, printing, field/building maintenance and snow plowing.”

Within the context of the researcher’s follow-up interviews which will be discussed later in this chapter, it was found that cooperative purchasing arrangements were evident and produced cost savings. As an example, a municipal leader reported in the interview that the Town’s cooperative purchasing arrangements yielded $20 million dollars in savings.

Of shared services arrangements, one respondent in the Municipalities survey reported, “We purchase cooperatively with other villages.” Another respondent reported, “Purchasing for street paving; some equipment have been successful.”

**Follow-up interviews.** The researcher interviewed municipal leaders which included three Town Supervisors, one Village Administrator, and one City Manager. School district leaders interviewed were two Superintendents and an Assistant Superintendent of Business.

The researcher found that the interviewed officials were largely willing and open to discussing the area of shared and consolidation of services. However, as one Town Supervisor said, “The spirit is willing…we need to be shown a clear path.”

Officials stated the need to work together to achieve savings and as the two Town Supervisors commented respectively, “Share in the reduction, share in the consolidation” and “Partnerships with County officials, local legislators.” Interestingly, these same two
Town Supervisors along with the Village Administrator stated, that there must be an “out of the box thinking” in addressing support for shared and consolidation of services.

The aforementioned Town Supervisors both reported that their communities belong to the NWEAC (Northern Westchester Energy Action Consortium). According to the NWEAC website, www.nweac.org, its mission is as follows:

“The Northern Westchester Energy Action Consortium (NWEAC) consists of 14 municipalities in Westchester County, New York. Consortium members collaborate to reduce our reliance on fossil fuels, save money for our residents and businesses, increase energy efficiency in our communities, enable renewable energy generation, increase economic activity, and align our local efforts with county, state, and federal initiatives” (www.nweac.org).

These aforementioned Town Supervisors reported some of their “out of the box” shared services initiatives. One Town Supervisor said that there was a Police plan with an IMA (Inter Municipal Agreement) with Westchester County Police. Indeed, the County has a Northern Westchester County Police satellite in the municipality’s Town Hall. Without the cost of the small police department, the Town saved “millions ($10 million) of dollars over a decade.” The town pays about $600,000 to Westchester County for the service and nothing to the state police. The Town has more officers than it had before. The Town Supervisor reported that in the first year, it resulted in a 4 percent tax decrease.

The Town Supervisor said that in the mid-nineties communities were given an EPA (Environmental Protection Agency) unfunded mandate of water filtration. Instead of building a filtration plant all alone, the Town decided to do it with other communities. This sharing collectively saved $8 million dollars.
Moreover, one of the two Supervisors reported that the Town participates on a multi-municipality, multi-school district informal shared services consortium that meets regularly. The informal consortium consisting of two school districts and three municipalities that meet periodically and have discussed sharing equipment—vat trucks, sweepers. However, the Supervisor reported three problems with sharing this equipment: “1. We all need things at the same time; 2. Union—who will drive the truck; and 3. Insurance—who will pay for the wear and tear.” Additionally, it was reported that the “IMA paperwork is onerous.” The consortium has developed a master list of their equipment, including automobiles.

Moreover, within the qualitative portion of the School Districts survey, a respondent reported a similar shared services arrangement, “We share the maintenance garage, which handles both Village and District vehicles, including school buses. We also share the fueling station and some snow plowing.” The respondent further reported, “These are tremendously effective shared services.” Yet another respondent reported about shared services, “We currently share the successful use of road sand/salt storage, access and distribution on to trucks with a local town DPW.”

During the follow-up interviews, one Town Supervisor stated that governments must find new ways to doing things. The Supervisor reported that the Town has a “long history of sharing and consolidating.” According to the Town Supervisor, the municipality is “The most consolidated municipality with respect to our work with our two villages.” Within the Town, the Supervisor reported, “Many years ago we consolidated our large functions—our Finance Department, Recreation Department, our
Town/Village Clerk that we share with the Village, and Assessor Office meaning two villages no longer do assessing we have one centralized assessment office.”

The Supervisor pointed out that the Town was involved with initiatives which produced two major consolidation efforts: Police Services with Westchester County and Court Consolidation. The Supervisor reported that the Police Services effort “Costing the taxpayer about $2 million and saving $600,000 to $800,000 provided a tax decrease in the 2011 tax levy.”

The Town Supervisor reported that the community’s most recent consolidation initiative was its Court Consolidation. According to the Supervisor, “This consolidated Town/Village court into one court that is going to provide savings for Village residents within the town with a modest tax decrease of about $36.00.” Within this consolidation process, the Supervisor said it was learned that villages are not required to have justice courts as are towns. The Supervisor said that “a village court can be dissolved with relative ease.” The complication with this particular instance was that this Village was a charter Village by the New York State Legislature. This was remedied by what the Supervisor said was a “Home Rule Message” which was worked on and shepherded through the New York State Legislature by the District’s Assemblperson and State Senator. According to the Supervisor, this is the “quickest legislation to pass” and indeed the Governor did sign it. The following is Section 40 of Article 5 of the New York State Statutes entitled “Municipal Home Rule” stipulates the process described by the Town Supervisor:

“Requests of local governments for enactment of special laws relating to their property, affairs or government. The elective or appointive chief executive officer, if
there be one, or otherwise the chairman of the board of supervisors, in the case of a county, the mayor in the case of a city or village or the supervisor in the case of a town with the concurrence of the legislative body of such local government, or the legislative body by a vote of two-thirds of its total voting power without the approval of such officer, may request the legislature to pass a specific bill relating to the property, affairs or government of such local government which does not in terms and in effect apply alike to all counties, all counties other than those wholly included within a city, all cities, all towns or all villages, as the case may be. Such a request may be made separately by two or more local governments affected by the same bill. Every such request shall declare that a necessity exists for the passage of such bill by the legislature and shall recite the facts establishing such necessity. The form of request and the manner of its communication to the legislature shall conform to rules promulgated by concurrent resolution of the senate and assembly pursuant to article three-A of the legislative law. In adopting such a request the legislative body shall be governed by the provisions of subdivision one of section twenty of this chapter with regard to the adoption of a local law. The validity of an act passed by the legislature in accordance with such a request shall not be subject to review by the courts on the ground that the necessity alleged in the request did not exist or was not properly established by the facts recited” (Section 40 of Article 5).

When asked of savings, the abovementioned Town Supervisor said that there are economies of scales when there is a conglomerate approach. Regarding the Police Services initiative, the Supervisor reported that there are savings in terms of varying requisite services for example contracting for a detective which is not an every-day need.
The Town Supervisor also remarked that there is also transition costs associated with consolidation efforts; however the savings are realized in the long-term.

Stating that with the 2011 New York State 2% tax cap legislation, there is a need to look at “new ways.” According to the Village Administrator, there is “strong support” for shared services and consolidation of services. However, it was admitted more support for shared services over consolidation of services with the Village citizenry which is consistent with the researcher’s quantitative data. The Village Administrator believes that this stems from the education the public needs to understand these concepts.

With the 2% tax cap in FY2012-2013, the Village Administrator reported that this translates to $284,000 on the tax levy as well as a $305,000 increase to health insurance.

The Village Administrator spoke of some shared services initiatives in which the Village was involved. One of these is a Parks and Recreation effort with a neighboring Village and School District which produced improved services as well as landscaping and property improvements. However, the Village Administrator advised there must be the “political wherewithal.” Regarding staffing, any diminution was achieved through attrition. Another shared services initiative is sharing a Day Camp Program with the same neighboring Village which due to this effort, according to the Village Administrator, now “pays for itself.” Further, these same Villages share library services. With such initiatives “issues do arise”, however when that occurs, the Village Administrator said, “flexibility” is needed.

During an interview, the Assistant Superintendent of Business spoke of three shared services arrangements:
1. Workers Compensation with 19 districts: 18 School Districts plus a BOCES for 15-20 years which has controlled costs and administrative overhead. This arrangement has saved significant dollars as compared to a statewide plan. The participating school districts have since 1984 saved 17 million dollars and the school district has saved one million.

2. Insurance: Participation in NYSIR (New York Schools Insurance Reciprocal) run by (300+) school districts for school districts to insure not only coverage but greater control over settlement costs.

3. NYDEST Participation: School district receives best rates for coverage such as student accident insurance, employee insurance, and disability insurance. As a non-profit organization, NYDEST which seeks the best rates not the individual school districts.

When asked in the interviews on general support for shared and consolidation of services some skepticism was reported. Both one Superintendent and a City Manager stated a similar viewpoint.

The abovementioned municipal official stated skepticism with the savings aspect in addition to the service level. The municipal official said of services, “1. Equal or better service; and 2. Equal or less cost.” The abovementioned school district official said that there is a “significant support with the caveat on decision making guiding principles…no deterioration of services and cost benefit analysis.” The Superintendent also stated that, “We would want to ensure that we’re maintaining our standards and our expectations no matter what the service is, that the level of service remains the same.” Furthermore, within the cost analysis, the Superintendent would give it “a higher score to it if it was a
structural change so that it was something that would have long term savings and not just a one time savings and not just a one time savings.”

In fact, when the question of support was posed to another School Superintendent, the response was “Not what I would consider to be a high level of concern when it comes to issues that have to do with where those shared services are going to happen.” The Superintendent said what is meant is, “…whether it’s dealing because we’re a city school district with the city government in terms of aspects of shared service or with my surrounding colleagues in the other communities…we always continuously get bogged down with what I consider to be some of the smaller issues or items that may basically have something to do with shared service…” Later in the interview, the Superintendent said that the shared service the school district had with the city, there were good intentions, however “it really did get bogged down with some of the minutia.”

The researcher found that some interviewees applied for and received grants. One Superintendent worked together with the municipality to secure a technology grant from the State that resulted in roughly $30,000 for communication system and cable TV system. The same Superintendent reported that the district works closely with the municipality with issues involving legal and police matter for children’s safety as well as writing grants together. Incorporating the police department, the school district wrote and received a major grant called Safe Cities Safe Schools called $1.5 million over three years.

One Town Supervisor reported that the municipality applied for a grant for gas emissions.
**Stakeholders.** The penultimate research question is which stakeholders are critical to implementing a shared and/or consolidation of services delivery model.

In any restructuring or reorganization plan for a program, procedure, and/or policy, consultation with the effected members is a key component to successful implementation. Research states this emphatically. As Fitzpatrick, Sanders, and Worthen (2011) state, “Input from others is essential to interpretation” (p.448). Fitzpatrick et al., additionally say that isolated interpretation and summation is not the wisest approach to evaluation. Indeed, they conclude, “Stakeholders closely connected to the program have valuable knowledge and experience and can provide perspective” and further, “Clients and participants who have experienced the program can provide understanding” (p.448).

The above theory is validated in interviewees’ responses. When asked of stakeholder involvement, interviewees stated that there are many and essential. One Town Supervisor who said that “Staff is key to success…work with the staff as they understand that they are part of the process and that you are not going to design something that does not take their on-the ground knowledge into account…they know the job.” Moreover, the Assistant Superintendent said that a stakeholder would be the “best practices—knowledge and expertise.”

The majority of the school districts and municipal officials said the main stakeholder in implementing a shared and/or consolidation of service delivery model is the taxpayer. Indeed, the Assistant Superintendent of Business stated of the taxpayer, a “primary beneficiary.” Any successful implementation must involve the taxpayer or public. As one Town Supervisor stated, “….manage the people’s expectations and provide understanding.”
Another Supervisor also stated that there is a need to “educate the community.” This ideal was echoed by yet another Town Supervisor who reported, “Education of the public.” Further, the Village Administrator said that there must be an “open and involved process with the public.”

Almost all of those interviewed said that the partnerships are necessary to a successful implementation. One Town Supervisor stated that “Partnerships with County Officials and local Legislators.” The Town Supervisor also stated that these partnerships be bipartisan. In fact, the City Manager stated that the stakeholders are “everyone.” The City Manager further stated, which is echoed by the majority of interviewees, “Political leadership and conviction—mayors, councilmembers, managers, school superintendents, department heads, and residents (taxpayers).” Further, the City Manager stated that “All levels of government…County taking the lead—cost a little to save down the line.”

“Senior citizens and special interests groups” stated the Village Administrator must be stakeholder groups to consult regarding the implementation of a shared services and/or consolidation of services delivery models. The Village Administrator said that senior citizens are important to the process as they are not only taxpayers, but are historically connected to the community and the ways things were done. Additionally, special interest groups are another critical stakeholder to include in conversations. The Village Administrator pointed out that during discussions on the Parks and Recreation shared services initiative consultation with Little League was important.

With respect to the County, an interesting stakeholder involvement was stated by one Superintendent. This school district official stated that a couple of years ago (2009) the County held an event at the Westchester County Center to display every County
service available ready to work with school districts. Moreover, another Superintendent stated yet another interesting stakeholder; that a “tsar or tsarina of shared services” be appointed to coordinate this area.

**Barriers.** This study’s final research question is to ascertain barriers, or impediments in implementing a shared and/or consolidation of services delivery model.

Barriers are likened to silos. Lencioni (2006) states that silos devastate organizations, wasting resources, killing productivity and jeopardizing the achievement of goals (p.viii). According to Lencioni, “Silos are nothing more than barriers that exist between departments, within an organization, causing people who are supposed to be on the same team to work against one another” (p.175). If it is “departmental politics, divisional rivalry, or turf warfare, it is one of the most frustrating aspects of life in any sizable organization” (p.175). Lencioni states that “silos rise up not because of what executives are doing purposefully but rather because of what they are failing to do: provide themselves and their employees with a compelling context for working together” (p.176). What is contextually essential is to have a common purpose, or a thematic goal.

According to the follow-up interviews conducted and commentary provided in the open-ended questions on the School Districts and Municipalities surveys, the barriers, or silos, in implementing a shared and/or consolidation of services delivery model are manifold.

The overwhelming barrier, or silo, reported to the researcher within the interviews and open-ended questions was “political will” at all levels to the implementation of a shared and/or consolidation of services delivery models.
Table 4.7 illustrates a complete range of what respondents reported within the researcher’s interviews and the open-ended questions asked on the School Districts and Municipalities Surveys as being barriers. These comments are not school district or municipality specific, they are respondent specific. In other words, all comments gathered by the researcher were universally listed and separated in what the researcher calls “Implementation Silos”: Cultural, Legal, Parochial, and Definitional. Three of the four categories yielded the majority of comments—Cultural, Legal, and Parochial and Definitional yielded three.
Table 4.7

*Implementation Silos: Cultural, Legal, Parochial, and Definitional Barriers to Success*

<table>
<thead>
<tr>
<th>Cultural</th>
<th>Legal</th>
</tr>
</thead>
<tbody>
<tr>
<td>“Public opinion”</td>
<td>&quot;Union—Collective Bargaining agreements&quot;</td>
</tr>
<tr>
<td>“People are worried that they will lose their sense of community personal ownership”</td>
<td>“Home Rule mentality”</td>
</tr>
<tr>
<td>“Unproven thought”</td>
<td>“Throwing themselves out of a job”</td>
</tr>
<tr>
<td>“Cultural barrier”</td>
<td>“Many of these ( consolidations) are prohibitive by law”</td>
</tr>
<tr>
<td>“Fear of change—staff involvement in restructuring”</td>
<td>“Savings=reduction of staff→Union”</td>
</tr>
<tr>
<td>“Emotional-anxiety”</td>
<td>“Job loss”</td>
</tr>
<tr>
<td>“Loss of control”</td>
<td>“State Law”</td>
</tr>
<tr>
<td>“Loss of municipality”</td>
<td>“Unions”</td>
</tr>
<tr>
<td>“Why change?”</td>
<td>“Union restrictions”</td>
</tr>
<tr>
<td>“Mindset”</td>
<td>“Different employee unions”</td>
</tr>
<tr>
<td>“Questions on priorities”</td>
<td>“NYS Laws actually do NOT lend themselves to municipal and school district sharing services”</td>
</tr>
<tr>
<td>“Towns are insular”</td>
<td></td>
</tr>
<tr>
<td>“Great resistance to change”</td>
<td></td>
</tr>
<tr>
<td>“Very difficult to institute”</td>
<td></td>
</tr>
<tr>
<td>“You should have had a column (interest) for the impossible”</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Parochial</th>
<th>Definitional</th>
</tr>
</thead>
<tbody>
<tr>
<td>“Technology systems are different”</td>
<td>“… I view ‘consolidation’ as akin to outsourced”</td>
</tr>
<tr>
<td>“Geography, especially in snow removal”</td>
<td>“Losing through consolidation”</td>
</tr>
<tr>
<td>“Takes a centralized approach that is somewhat entrepreneurial”</td>
<td>“Consolidation versus share could use a better definition”</td>
</tr>
<tr>
<td>“Financial—spend money to find new ways”</td>
<td></td>
</tr>
<tr>
<td>“Lack of imagination”</td>
<td></td>
</tr>
<tr>
<td>“…any savings will be offset by bureaucracy costs”</td>
<td></td>
</tr>
<tr>
<td>“Parochialism”</td>
<td></td>
</tr>
</tbody>
</table>
Summary of Results

The findings of this comprehensive investigation of shared and consolidation of services in Westchester County to reduce the property tax burden gave rise to the importance of seeking divergent service delivery models in this unprecedented fiscal landscape.

The School Districts and Municipalities surveys were sent to a total of 437 recipients—168 school district officials including 8 BOCES and 269 municipal officials. Thirty-six percent (61) responded to the School Districts survey and 38% (102) responded to the Municipalities survey. The aggregate response rate of both surveys is 37%. Both surveys had open-ended questions on both surveys, including an invitation to the recipient for a follow-up 15 minute interview. Of the 61 School Districts survey respondents, 39% agreed to an interview; and of the 102 Municipalities survey respondents, 48% agreed to an interview. The researcher interviewed 3 school district and 5 municipal officials.

Demographically, the majority of respondents of the School Districts survey were assistant superintendents at 35% (21) and superintendents at 28% (17). The data response was consistent with the 2007 Valenti Study on Shared Services as these individuals are most adept in the area. The Municipalities survey respondent pool generally correlated to the administration distribution size, however there was a slight percentage response increase in the Mayor/Supervisor and Manager categories.

In both the population questions posed in the School District and Municipalities surveys the respective response closely aligned to figures found in the 2010 Westchester County Databook.
Regarding a descriptor for their individual entities, both the School District at 90% (55) and Municipalities at 78% (76) respondents stated Suburban.

Concerning their entities the Fiscal Year 2010-2011 budgets, an interesting phenomenon occurred. Within the School Districts survey, there was an almost even distribution in all budgetary sizes, however with the exception of the budget range of Up to $25 Million. In direct contrast, more than half of the respondents in the Municipalities survey reported having a budget that ranged Up to $25 Million.

General support for shared and/or consolidation of services was evidenced both in data point and talking point, within the School Districts and Municipalities surveys’ items’ questions, open-ended questions, and follow-up interviews. However, it was ascertained that there is more support for a shared service over a consolidation of services delivery model. In some instances, there are some school district and municipal officials who doubt the effectiveness of such models and would like to have guiding principles with which to work.

The services that were reported as having high percentage support in participant interest and prediction of success are what the researcher calls “Target Service Responses.” The TSR that consistently yielded high percentage support in the School Districts (Broad Services) and Municipalities (Business Functions) surveys was Cooperative Purchasing. This TSR is a worthy candidate for exploration in developing a shared and/or consolidation of service delivery model within the individual’s organizations.

The qualitative portion—open-ended and follow-up interviews—told the story of various shared and consolidation of services arrangements the municipal and school
district officials lead in their individual organizations/communities. Also, the officials reported their “out of the box” initiatives that achieved savings for the taxpayer.

A most interesting find within this study was the mixed feelings with working with BOCES. Some respondents were content with this organizations’ facilitation of sharing of services. Conversely, others thought BOCES’ administrative costs were expensive and preferred to have shared services arrangements on their own.

When asked of possible stakeholders, respondents largely reported as the City Manager said “everyone” should be involved in the implementation of a shared and/or consolidation of services delivery model. Others reported that senior citizens and special interest groups are critical constituency to the implementation success of any divergent service delivery model.

The greatest barrier, or silo, for implementation of a shared or consolidation of services delivery model is “political will.” Further, as illustrated in Table 4.7 the comments yielded from the respondents are organized under what the researcher calls “Implementation Silos.” These Implementation Silos are as follows: Cultural, Legal, Parochial, and Definitional.

In sum, the findings of this study revealed a general support of shared and consolidation of services delivery models. Alongside this, the study identified some “Target Service Responses” that can become a part of a shared and/or consolidation of service delivery model. Additionally, there are savings that the school district and municipal officials have achieved through these divergent delivery models. Also, the stakeholder group reported as necessary to successful implementation is comprehensive and diverse. Finally, there are many barriers, or “Implementation Silos” to overcome to
successfully and comprehensively implement a shared and/or consolidation of services delivery model.
Chapter 5: Discussion

Introduction

The purpose of this study is a comprehensive investigation of shared and/or consolidation of services in Westchester County to reduce the property tax burden.

The research questions that supported this study are as follows:

1. What is the level of support that is needed in Westchester County for shared and/or consolidation services in school districts and municipalities?
2. What savings can be obtained, i.e., transportation, information technology, etc. by employing a shared and/or consolidation of services model in Westchester County?
3. Which stakeholders are critical to the implementation of a shared and/or consolidation of services delivery model?
4. What barriers, legal, policies, etc. impede the implementation of a shared and/or consolidation of services delivery models?

As result of the unmatched fiscal climate to have overtaken the global, national and local economy to date, there is a need to seek diverse delivery models that will provide essential services and save the taxpayer via their property taxes. Shared and consolidation of services is a divergent means by which to accomplish this goal.

While the abovementioned service delivery models are being investigated for implementation in Westchester County, New York, consolidation models have already
been in operation on the national level. As illustrated below in Table 5.1, the
Government Accountability Office in its March 2011 publication to congressional
leaders reported upon the following models. Table 5.1 shows two initiatives that
involve Consolidating Federal Data Centers and Realigning the Department of
Defense’s Military Command Structure/Consolidating Common Functions. In order to
provide the essential service while being mindful of the current fiscal climate, the GAO
report states the initiative, consolidation plan with savings and future actions within and
without these efforts. The bottom line is that such initiatives as illustrated in Table 5.1
are not only necessary but achievable.
### Table 5.1

**US Government Accountability Office: Consolidation Initiatives**

<table>
<thead>
<tr>
<th>Initiative</th>
<th>Consolidating Federal Data Centers</th>
<th>Realigning DOD’s Military Medical Command Structures/Consolidating Common Functions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rationale</strong></td>
<td>Federal government demand for Information Technology is ever-increasing(\Rightarrow) dramatic rise in data centers (432 in 1998 to (\Rightarrow) than 2,000 in 2010.</td>
<td>Health care is provided by the Department of Defense to 9.6 million eligible beneficiaries; the collective Military Health System (MHS) manages (\Rightarrow) than 200,000 medical visit and fills (\Rightarrow) than 300,000 prescriptions per day and MHS costs have gone from $19 billion in FY2001 to $49 billion in FY2010 and expected to increase over $62 billion in FY2015. MHS current command structure: Office of the Assistant Secretary of Defense for Health Affairs, the Army, the Navy, and the Air Force.</td>
</tr>
<tr>
<td>Federal Data Center Consolidation Initiative launched by Office of Management and Budget in February 2010</td>
<td></td>
<td></td>
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<table>
<thead>
<tr>
<th>Consolidation Plan</th>
<th>Four high-level goals:</th>
<th>November 2006, the Deputy Secretary of Defense approved a new concept—incremental reorganization effort:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Promote use of Green IT (\Rightarrow) reducing overall energy and real estate footprint of data centers.</td>
<td>1. Create a command, control and management structure in DOD’s base realignment and closure (BRAC);</td>
</tr>
<tr>
<td>2.</td>
<td>Reduce cost of data center hardware, software, and operations.</td>
<td>2. Realign command and control of the Joint Medical Education Training Center in San Antonio;</td>
</tr>
<tr>
<td>3.</td>
<td>Increase overall IT security posture of government.</td>
<td>3. Colocate the Military Health System and service medical headquarters; and</td>
</tr>
<tr>
<td>4.</td>
<td>Shift IT investment to more efficient computing platforms and technologies.</td>
<td>4. Consolidate all medical research and development.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Future Actions</th>
<th>GAO reviewed consolidation plans of 15 of 24 agencies which provided the following on estimated savings:</th>
<th>DOD has not implemented actions to</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>o Seven agencies estimated savings totaling over $369 million between FY2011-2015—three agencies only reported partial estimates—savings could be higher; these savings included expected savings on energy.</td>
<td>1. Establish a Joint Military Health Service Directorate under Assistant Secretary of Defense for Health Affairs;</td>
</tr>
<tr>
<td></td>
<td>o Two agencies reported net savings would not accrue until FY2017 and 2018.</td>
<td>2. Consolidate command and control in other location with more than one DOD component providing military health care services; and</td>
</tr>
<tr>
<td></td>
<td>o Six agencies did not provide estimate cost savings; two suggested they plan to develop cost-benefit analyses in the future.</td>
<td>3. Realign current TRICARE Management Activity to focus on health plan management.</td>
</tr>
</tbody>
</table>

**Note.** Adapted from *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhanced Revenue: Report to Congressional Addresses.* Copyright 2011 from the United States Government Accountability Office.
Implications of Findings

The implications of this study’s findings are critical to the manner in which essential services are administered in Westchester County, New York. As stated in an earlier chapter, Westchester County is not insulated from the current fiscal climate and therefore must seek divergent approaches to how services are delivered as well as keeping sight of the need to abate taxpayers’ burden. As Westchester is the County with the highest property taxes in the nation, it is in its best interest to take seriously the diverse methodology of shared and/or consolidation of services. It should be clarified that when the researcher speaks of the County, both school districts and municipalities are within this structure as ready partners in any shared and consolidation of services initiative.

The findings of this study indicate a strong support for these service delivery models and in interviewing the school district and municipal officials there are savings to be had in these models. As the researchers’ interviews produced evidence of shared and consolidation of services in the interviewees’ school districts and municipalities demonstrates not only willingness but a number of successful enterprises. However, these current shared and consolidation of services arrangements are incidental and anecdotal. As Schulman et al. state, the best characteristics in theory and practice of shared service is that it takes the best of centralization and decentralization into a model of efficiency and effectiveness.

Within the scope of implementation of any shared and/or consolidation of services delivery model is what the researcher calls the “3-C Partnership.” The 3-C
Partnership encompasses a three component approach: Coordination, Communication, and Community.

1. Coordination deals with the overall organizational structure, how it operates, and who operates it. It takes into consideration advisory committees and governance; however it comes away from the traditional bureaucratic organizational model. Also, it deals with the centralization of services and arranging for them to its component partners.

2. Communication deals with the education of shared and consolidation of services that utilizes all media transmittal as well as in-person presentations.

3. Community deals with the preparation activities (cost-benefit analyses, barriers, stakeholder education) with school districts and/or municipalities as they embark in a shared and/or consolidation of services model.

The above 3-C Partnership approach expands the Schulman M.A.D.I. (Mobilize, Assess, Design, and Implement) Model as discussed in an earlier chapter as well as takes into strong consideration the authors’ Governance Model as illustrated in chapter two. This Partnership model fosters across the board partnership amongst all business units.

Utilizing the researcher’s 3-C Partnership, Westchester County school districts and municipalities along with the County would be situated to implement an effective and efficient shared and/or consolidation of services delivery model. This is what Ronald Coase promulgated of his evolved principal agent theory in traditional hierarchies and markets substituting for each other. In implementing the 3-C Partnership, the formerly competing hierarchies and markets (County, School Districts, and Municipalities)
become substitutes with regard to which market can provide equal or higher value services at economical costs.

**Coordination.** The County would be well-positioned to take advantage of the findings herein this study particularly developing a shared and/or consolidation of services model around the Target Service Responses or a portion of them. The TSRs would produce a viable program as they gathered strong respondent participant interest and prediction of success.

Seeking a New York State 21st Century Demonstration Grant in the area of shared and consolidation of services would also assist in the coordination component. As shared and/or consolidation of services initiative require some up-front monies with savings realized in the long term, such a grant would benefit the County, municipalities, and school districts who are looking to initiate shared and consolidation of services models. However, due to the economic climate the fiscal wherewithal is not present to do so. Another benefit is that monies from a grant would alleviate any further undue taxpayer strain. It would simultaneously provide funding to attract experts in shared and consolidation of services as Schulman suggests in his Governance Model. This may include as the Superintendent suggested in a follow-up interview, a “tsar or tsarina.” This Coordination structure would bring about a grassroots coordinated effort from which to administer processes, procedures, and policies.

**Communication.** Consistently throughout the study, respondents reported the need to educate the public who are a major stakeholder in any shared and consolidation of services delivery model.
A communication plan must be composed in order to effectively inform the public; which includes, first and foremost, developing a vision and mission statement of shared and consolidation of services. Additionally, creating a shared services page on the County website would be a valuable instrument to communicate all information (links, services, and success stories), encouraging the municipal and school district leaders to do the same.

Moreover, creating and presenting a campaign that counters the “old” FOCUS. FOCUS, in this case, is defined by the researcher: **Fear Of Consolidation of Services and Understanding Shared Services.** As the Superintendent stated, the County in past years was instrumental in sponsoring a Shared Services Forum at the Westchester County Center. This forum was open to municipalities and school districts to showcase the County services that were available to the intended audience for sharing. The County is hosting the same shared services forum this year (October 11, 2011). A resource manual was administered with County services, which is mainly geared to municipalities. There must be a similar manual developed for school district usage. These fora would certainly be a major facet of a shared and consolidation of services communication plan.

Another component of a communication plan would be to address the Implementation Silos head on with County citizens by conducting a series of regional town hall meetings with the new focus of “Barriers-Breaking” and “Silo-Slapping” presentations which would be developed by the researcher and a group of experts.

**Community.** The implementation of a shared and consolidation of service delivery model affects the community, individually and collectively.
Community preparation should entail an organizational study that includes cost-benefit analyses, barrier identification, and stakeholder education as entities implement a shared and/or consolidation of services delivery model.

The researcher suggests that in preparing a given school district and/or municipality, the example must lead by the County structure. In other words, in an effort to create an effective and efficient organization in others, the County must demonstrate it and lead the change movement as an example. By leading the way in this effort, the County [Executive] would act as “an individual who is willing and able to lead the charge” and “a leader who creates a vision and drives it deep into the fabric of the organization” (Schulman et al., 1999, p.236). Standing in the future is not an easy task however, when others, in this case, the school districts and municipalities, see this occurrence in their leadership it makes the acceptance of it that much easier.

Limitations

The major limitation to this study for the investigator is the construction of the structure of government in the State of New York. As each state in the United States differs, this offers no comparison model to understanding the problem statement from a national standpoint.

Article IX, Section 1 of The Constitution of the State of New York states, “Effective local self-government and intergovernmental cooperation and purpose of the people of the state.” The Constitution further states the following of local governments’ rights and powers, “(c) Local governments shall have power to agree, as authorized by act of the legislature, with the federal government, a state or one or more other governments within or without the state, to provide cooperatively, jointly or by contract
an facility, services, activity or undertaking which each participating local government has the power to provide separately. Each such local government shall have power to apportion its share of the cost thereof upon such portion of its area as may be authorized by act of legislature” (New York Constitution, Article IX, Section 1(c)).

Such legislation is contingent upon local government’s home rule powers in their individual bills of rights as local governments shall have the power to amend, to enact special law by a two-third legislative measure or request of its chief executive officer; and to not limit local administration. Moreover, Article IX, Section 40 of Article 5 delineates the process required by local governments to special laws enactment.

New York State’s governmental fiscal construct places limitations on Counties, including Westchester. Indeed, at his Inauguration, Rob Astorino said that “About two-thirds of the county’s operating budget goes to pay for services mandated by the state” (Astorino, 1/3/10).

Furthermore, as reported from Westchester 2000 by Ann Marie Berg (1998) in her thesis, Consolidation of Government Services: A Hypothetical Example, “Administrative fragmentation in Westchester is particularly acute. The result is Westchester is over 500 separate jurisdictions” (Berg, 1998, p.9) Berg also reports from Swanson and Fuller, that the County of Westchester was created by an act of The New York General Assembly on November 1, 1663 (p.9).

Another key limitation is the union structure in school districts and municipalities with regard to the development and implementation of a shared services and consolidation of services delivery model.
The limitation could be addressed, however, through litigation. Nickerson (2002) states, “The New York public unions and educational professionals associations do not engage in school finance litigation because their diverse regional and statewide membership bases make it difficult to build an organizational consensus on what constitutes an equitable state public education funding system” (p.227). Nickerson goes on to say, “Unions are more interested in obtaining benefits exclusively for their respective members than pursuing litigation which may help others” (p.227).

Another limitation for New York State employees, including school district, is The Taylor Law, named after Professor George W. Taylor chairman of Governor Nelson Rockefeller’s Committee on Public Employee Relations. Entitled the Public Employees’ Fair Employment Act is codified under article 14 of the Civil Service Law (School Law, 30th Ed., 2004, p.330). Under the Taylor Law, public employees must avoid striking which includes school district personnel especially in matters of collective bargaining.

Still an additional undergirding limitation to this study is the time frame provided by the accrediting institution in which the researcher is enrolled. The doctoral program’s intensive twenty-eight month time span limits this research on shared services and consolidation of services in Westchester County, New York.

An interesting phenomenon did transpire within the time frame limitation. At the first surveys’ administration, many intended recipients did not receive the survey either due to email addresses being undeliverable or other technical issues.

These individuals sought the researcher by phone and email requesting the respective surveys’ links. This, in hindsight, suggests a portent of the successful survey
response gathered by the researcher and the support of shared and/or consolidation of services delivery models.

**Recommendations**

This study has produce a wealth of data in the area of shared and/or consolidation of services in Westchester County that has only begun to be explored. For the purpose of this study, the data findings presented is formidable. However, much is yet to be deciphered amongst the data collected by the researcher which would certainly produce another future publication.

The researcher plans to repeat this study in three years and ascertain results’ correlations and/or contrasts.

Some rich future study recommendations are manifold. Indeed, many avenues of research have developed as a result of this study in shared and/or consolidation of services in Westchester County.

Among others, the researcher plans to investigate further, a three year longevity study with a school district having a successful shared and/or consolidation of service arrangement. Another recommended future study is to report on a case study process by which a municipality implements a successful shared and/or consolidation of services model.

**Conclusions**

The current economic landscape in the United States invites, almost by default, a study on finances. Former Blind Brook Superintendent of Schools Ronald D. Valenti stated, “Global markets are shaken badly. Our nation’s economy is in a recession” (American Association of School Administrators, 2009 p.16).
Senior fellow of the Center on Reinventing Public Education as well as research associate professor at the University of Washington, Marguerite Roza, is quoted in the abovementioned American School Board Journal article as saying, “What we’ll be seeing in the next year will bring most school districts into uncharted territory” (Stover, p.20).

On the state level, according to the New York State Commission on Property Tax Relief, Thomas R. Suozzi’s Final Report to Governor David A. Paterson, affirmed “New York has a problem” (Suozzi, 2008, p.12). According to Suozzi, [New York’s] 78th percentile [highest local tax rate] is “above the national average” (p.20). Further in the Report, Suozzi says, “From every perspective New York State property taxes have become the most burdensome in the nation” and then pronounces, “We must find a way to alleviate this problem” (p.25).

Westchester County, New York is no different and no less insulated than any other county in the United States. According to the Journal News, Westchester County ranks first with the nation’s highest property tax at $9,945. The estimated median Census 2010 figure increased 10 percent from the previous year. Neighboring counties, Rockland and Putnam, according to the report, rank fourth and eleventh with a median bill of $8,861 and $7,841, respectively (Retrieved, 10/8/11).

Table 1.1 illustrates Westchester County’s Tax Levy Historical Analysis.
Table 1.1

2005-2011 Westchester County Budget Tax Levy Historical Analysis

<table>
<thead>
<tr>
<th>Year</th>
<th>General Fund Tax Levy</th>
<th>Equalized Full Value Rate per 1000</th>
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<tbody>
<tr>
<td>2005</td>
<td>$479.3 million</td>
<td>3.20</td>
</tr>
<tr>
<td>2006</td>
<td>$500.9 million</td>
<td>3.09</td>
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<tr>
<td>2007</td>
<td>$515.4 million</td>
<td>2.89</td>
</tr>
<tr>
<td>2008</td>
<td>$535.4 million</td>
<td>2.77</td>
</tr>
<tr>
<td>2009</td>
<td>$544.9 million</td>
<td>2.89</td>
</tr>
<tr>
<td>2010</td>
<td>$560.7 million</td>
<td>3.05</td>
</tr>
<tr>
<td>2011</td>
<td>*$555.0 million</td>
<td>3.39</td>
</tr>
</tbody>
</table>

Note. The final levy that was apportioned to municipalities in Westchester County was $548.2 million as determined by the Board of Legislature Action. Adapted from Westchester County Budget Presentation: Fiscal Year 2011, p.B-8. Copyright 2011.

The purpose of this study is an investigation of shared and consolidation of services in Westchester County school districts and municipalities to reduce the property tax burden.

The essential research questions that supported this study were:

1. What is the level of support that is needed in Westchester County for shared and/or consolidation services in school districts and municipalities?

2. What savings can be obtained, i.e., transportation, information technology, etc. by employing a shared and/or consolidation of services model in Westchester County?
3. Which stakeholders are critical to the implementation of a shared and/or consolidation of services delivery model?

4. What barriers, legal, policies, etc. impede the implementation of a shared and/or consolidation of services delivery models?

The current model[s] of service cannot be sustained and a divergent method must be employed. “Shared services is not for the faint of heart” moreover, they state, “Moving to a shared service method of operation entails a huge culture change for an organization” (Schulman et al., 1999, p. xvi).

Conceptualized by Nobel Laureate Ronald Coase in the 1930’s, the evolved principal-agent theory, argues, “that markets and hierarchies, heretofore examined as separate topics, were in effect, substitutes for each other” (Ladd and Fiske, 2008, p.35).

Further within the context of the evolved Principal-Agent Theory “The modern public corporation is relatively new organizational form in the history of societies, dating back to the beginning of this century” (Moldoveanu and Martin, 2001, p.2).

The Schulman Shared Services Theory, in effect can be viewed as a substitute for the inadequacies and designing of a governance structure that is well-organized and reliable for all stakeholders and future-driven in efficiency and effectiveness.

The mixed method research design was closely linked to each essential question specifically within the construct of the surveys to be administered to officials of municipalities and school districts in Westchester County, New York to complete between January 1, 2011-February 18, 2011.
The study population surveyed were officials in the 45 municipalities and 40 school districts, not including special acts districts, in Westchester County, New York. The School Districts surveys were also sent to the 2 BOCES in the County.

The Municipalities’ surveys were sent to the following respondents: Council Members/Trustees, Mayor/Supervisor, Managers, and Comptrollers/Treasurers.

Conversely, the School Districts’ surveys were sent to School Board Presidents, Superintendents, School Business Officials, and Human Resources Professionals.

The School Districts and Municipalities surveys were sent to a total of 437 recipients—168 school district officials including 8 BOCES leaders and 269 municipal officials.

Thirty-six percent (61) responded to the School Districts survey and 38% (102) responded to the Municipalities survey. The aggregate response rate of both surveys is 37%. Both surveys had open-ended questions on both surveys, including an invitation to the recipient for a follow-up 15 minute interview. Of the 61 School Districts survey respondents, 39% agreed to an interview; and of the 102 Municipalities survey respondents, 48% agreed to an interview. The researcher interviewed 3 school district and 5 municipal officials.

When asked of possible stakeholders, respondents largely reported as the City Manager stated, “everyone” should be involved in the implementation of a shared and/or consolidation of services delivery model. Others reported that senior citizens and special interest groups are critical constituency to the implementation success of any divergent service delivery model.
The greatest barrier, or silo, for implementation of a shared or consolidation of services delivery model is “political will.” Further, as illustrated in Table 4.7 the comments yielded from the respondents are organized under what the researcher calls “Implementation Silos.” These Implementation Silos are as follows: Cultural, Legal, Parochial, and Definitional.

In the implementation of any shared and/or consolidation of services delivery model is what the researcher calls the “3-C Partnership.” The 3-C Partnership encompasses a three component approach: Coordination, Communication, and Community.

1. Coordination deals with the overall organizational structure, how it operates, and who operates it. It takes into consideration advisory committees and governance; however it comes away from the traditional bureaucratic organizational model. Also, it deals with the centralization of services and arranging for them to partners.

2. Communication deals with the education of shared and consolidation of services that utilizes all media transmittal as well as in-person presentations.

3. Community deals with the preparation activities (cost-benefit analyses, barriers, stakeholder education) with school districts and/or municipalities as they embark in a shared and/or consolidation of services model.
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df


Appendix A

Governing Body Initiated Consolidation
The New N.Y. Government Reorganization and Citizen Empowerment Act

**Governing Body Initiated Consolidation**

Development of Proposed Joint Consolidation Agreement and Resolution by Governing Bodies Endorsing It

- Publication of Proposed Joint Consolidation Agreement

- Hearings on Proposed Joint Consolidation Agreement

- Governing Bodies Approve Final Version of Joint Consolidation Agreement

- **Towns and Villages**
  - Consolidation **Effective** for All Other Local Government Entities

- Referendum Resolution and Notice of Referendum Issued by Governing Bodies

- Referendum Held

- **Voters Approve**
  - **Consolidation Effective**

- **Approve Disapprove**
  - 4-Year Moratorium on Consolidation
1. Appendix B

Governing Body Initiated Dissolution
The New N.Y. Government Reorganization and Citizen Empowerment Act

**Governing Body Initiated Dissolution**

- Development of Proposed Dissolution Plan and Resolution by Governing Bodies Endorsing It
- Publication of Proposed Dissolution Plan
- Hearings on Proposed Dissolution Plan
- Governing Bodies Approve Dissolution Plan

- Dissolution Effective for All Other Local Government Entities Except Towns and Villages
- Referendum Resolution and Notice of Referendum Issued by Governing Bodies
- Referendum Held
  - Voters Approve
    - Dissolution Effective
  - Voters Disapprove
    - 4-Year Moratorium on Dissolution
1. PURPOSE OF SURVEY

Dear School District Leader,

As a school leader you are faced with the fiscal challenge of doing more with less. Shared services and consolidation of services are being considered at the national, state, and regional levels as a potential solution in this economic climate. As a community leader your response to this confidential survey is critical to any future planning for Westchester’s schools and municipalities.

As a research intern in the Office of the County Executive and doctoral candidate in the St. John Fisher College Ed.D. in Executive Leadership at The College of New Rochelle, my dissertation topic is "Conducting a Comprehensive Investigation in Shared and Consolidation of Services in Westchester County to Reduce the Property Tax Burden."

Overall results will be shared with school officials in Westchester County, the County Executive and his senior leadership. Only aggregate data analyses will be shared, not individual responses.

Several of these survey items were modified from an original study conducted by Dr. Ronald D. Valenti in Westchester County in 2007.

This survey should take no more than ten minutes. PLEASE NOTE: THIS SURVEY HAS TWO PARTS—ONE ON SHARED SERVICES AND THE OTHER ON CONSOLIDATION OF SERVICES.

Please complete by January 28, 2011.

Should you have any questions, please contact me at 914-654-5261 or by email at liadeluca@sjfc.edu.

Thank you for your time and thoughts.

Sincerely,
Luisa M. Iadeluca,
Researcher

P.S. As a part of your participation in this survey you’ll receive the overall data analysis of this study.
2. BACKGROUND INFORMATION

1. What is your role within the district?
   - [ ] School Board President
   - [ ] Superintendent
   - [ ] School Business Official
   - [ ] Human Resources Professional
   - [ ] Other, [ ]

2. What is the student population of your district?
   - [ ] 500-1500
   - [ ] 1601-2500
   - [ ] 2501-3600
   - [ ] 3601 or more

3. How would you describe your school district?
   - [ ] Urban
   - [ ] Suburban
   - [ ] Rural

4. What is the range of your 2010-2011 Budget?
   - [ ] Up to $25 Million
   - [ ] $25 Million-$50 Million
   - [ ] $50 Million-$100 Million
   - [ ] Exceeds $100 Million
### 3. SHARED SERVICES DELIVERY MODEL

**SHARED SERVICES**
"Two or more government partners jointly share expenses (Personnel, Transportation, etc.) to reduce costs for each participating partner" (Ronald D. Valenti, 3/22/10).

**1. PARTICIPANT INTEREST: BROAD SERVICES**

Rate your assessment of the interest your school district would have in participating with other school districts in a Shared Services delivery model.

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<tr>
<th>Service</th>
<th>High Interest</th>
<th>Medium Interest</th>
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**2. PARTICIPANT INTEREST: AUDITING FUNCTIONS**

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<th>Function</th>
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<td>Claims Auditor</td>
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<tr>
<td>Actuarial Services to Comply with GASS 45 (Other Employment Benefits)</td>
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**3. PARTICIPANT INTEREST: LEGAL FUNCTIONS**

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<tr>
<td>Construction Related Legal Issues</td>
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<td>Bond Counsel</td>
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### School Districts Survey in Westchester County: Shared and Consolidation

#### 4. Participant Interest: Construction Management Functions

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<th>Function</th>
<th>High Interest</th>
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<td>Clerks of the Works</td>
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<tr>
<td>Architectural Services</td>
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<td>Construction Management</td>
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<td>Environmental (Green) Issues, e.g., Energy</td>
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<td>Conservation, etc.</td>
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<tr>
<td>Engineering Services</td>
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#### 5. Participant Interest: Cooperative Services Between Municipalities

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<th>Service</th>
<th>High Interest</th>
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<tbody>
<tr>
<td>Information Technology</td>
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<tr>
<td>Student Transportation (Out of District, Parish, and Special Ed. Placements)</td>
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<tr>
<td>Maintenance</td>
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<td>Investment Pooling for Higher Interest</td>
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<td>Printing Services</td>
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<tr>
<td>Fueling Stations</td>
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<td>Snowplowing</td>
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#### 6. Prediction of Success: Broad Services

Rate your prediction that your school district can achieve savings through a Shared Services delivery model.

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<th>Service</th>
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<td>Food Services</td>
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### 7. PREDICTION OF SUCCESS: AUDITING FUNCTIONS

- Internal Auditor
- External Auditor
- Claims Auditor
- Actuarial Services to Comply with GASB 45
  (Other Employment Benefits)

### 8. PREDICTION OF SUCCESS: LEGAL FUNCTIONS

- General Legal Matters
- Negotiations
- Construction Related Legal Issues
- Bond Counsel

### 9. PREDICTION OF SUCCESS: CONSTRUCTION MANAGEMENT FUNCTIONS

- Clark's of the Works
- Architectural Services
- Construction Management
- Environmental (Green) Issues, e.g., Energy Conservation, etc.
- Engineering Services

### 10. PREDICTION OF SUCCESS: COOPERATIVE SERVICES BETWEEN MUNICIPALITIES

- Information Technology
- Student Transportation (Out of District, Parochial, and Special Ed. Placements)
- Maintenance
- Investment Pooling for Higher Interest Rates
- Printing Services
- Filing Stations
- Snowplowing
4. CONSOLIDATION OF SERVICES

CONSOLIDATION OF SERVICES
"One government partner takes the lead to provide specific services (Backroom Operations, etc.) and charges a contractual fee to other participants who would no longer deliver that service independently. The costs for both the lead and partner agencies is less than providing the services on one’s own" (Ronald D. Valentil, 3/22/10).

1. PARTICIPANT INTEREST: BROAD SERVICES

Rate your assessment of the interest your school district would have in to take the lead or partnering with other school districts in a Consolidation Services delivery model.

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### 4. PARTICIPANT INTEREST: CONSTRUCTION MANAGEMENT FUNCTIONS

<table>
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<tr>
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<tbody>
<tr>
<td>Clerks of the Works</td>
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<tr>
<td>Architectural Services</td>
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<tr>
<td>Construction Management</td>
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<tr>
<td>Environmental (Green) Issues, e.g., Energy Conservation, etc.</td>
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<tr>
<td>Engineering Services</td>
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### 5. PARTICIPANT INTEREST: COOPERATIVE SERVICES BETWEEN MUNICIPALITIES

<table>
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<th>Service</th>
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<tbody>
<tr>
<td>Information Technology</td>
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<tr>
<td>Student Transportation</td>
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<tr>
<td>(Out of District, Parochial, and Special Ed. Placements)</td>
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<td>Maintenance</td>
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<tr>
<td>Investment Pooling for Higher Interest Rates</td>
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<tr>
<td>Printing Services</td>
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<tr>
<td>Fueling Stations</td>
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<td>Snowplowing</td>
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</table>

### 6. PREDICTION OF SUCCESS: BROAD SERVICES

Rate your prediction that your school district can achieve savings through a Consolidation of Services delivery model.

<table>
<thead>
<tr>
<th>Service</th>
<th>High</th>
<th>Medium</th>
<th>Low</th>
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</thead>
<tbody>
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<td>Payroll</td>
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<tr>
<td>Accounts Payable</td>
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<tr>
<td>Cooperative Purchasing</td>
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<td>Benefits Administration</td>
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<td>Food Service</td>
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## School Districts Survey in Westchester County: Shared and Consolidation

### 7. Prediction of Success: Auditing Functions

<table>
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<th>Role</th>
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<tbody>
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<td>External Auditor</td>
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<td>Claims Auditor</td>
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<td>Actuarial Services to Comply with GASB 45</td>
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<td>(Other Employment Benefits)</td>
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### 8. Prediction of Success: Legal Functions

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<tr>
<td>Negotiations</td>
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<td>Construction Related Legal Issues</td>
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<td>Bond Counsel</td>
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### 9. Prediction of Success: Construction Management Functions

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<tbody>
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<tr>
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### 10. Prediction of Success: Cooperative Services Between Municipalities

<table>
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<tr>
<td>Information Technology</td>
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<td>Student Transportation (Out of District, Parochial, and Special Ed. Placements)</td>
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<tr>
<td>Maintenance</td>
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<td>Fueling Stations</td>
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<tr>
<td>Snowplowing</td>
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</tbody>
</table>
5. FURTHER INFORMATION

Please add your comments and thoughts to the following questions. Thank you!

1. Do you currently share services with other public schools, BOCES, municipalities? Please specify successful and/or unsuccessful arrangements. If the latter, why didn’t it work?

2. Do you currently consolidate services with other public schools, BOCES, municipalities? Please specify successful and/or unsuccessful arrangements. If the latter, why didn’t it work?

3. Would you be available for a 15 minute follow-up interview?

☐ Yes
☐ No

Contact Information

4. Any additional thoughts and/or comments...

5. If you’re agreeable, please provide your name in the space below for tracking purposes. Thank you!

☐ Yes
☐ No

Name
6. Thank You!

Thank you for your time in completing this very important survey. Your responses are greatly valued!
Appendix D

Luisa M. Iadeluca Municipalities Survey
1. PURPOSE OF SURVEY

Dear Municipal Leader,

As a municipal leader you are faced with the fiscal challenge of doing more with less. Shared services and consolidation of services are being considered at the national, state, and regional levels as a potential solution in this economic climate. As a community leader your response to this confidential survey is critical to any future planning for Westchester's schools and municipalities.

As a research intern in the Office of the County Executive and doctoral candidate in the St. John Fisher College Ed.D. in Executive Leadership at The College of New Rochelle, my dissertation topic is "Conducting a Comprehensive Investigation of Shared and Consolidation of Services in Westchester County to Reduce the Property Tax Burden."

The results will be shared with municipal officials in Westchester County, the County Executive and his senior leadership. Only aggregate data analyses will be shared, not individual responses.

Several of these survey items were modified from an original study conducted by Dr. Ronald D. Valenti in Westchester County in 2007 and Michael Blau, Westchester Municipal Officials Association.

This survey should take no more than ten minutes. PLEASE NOTE: THIS SURVEY HAS TWO PARTS—ONE ON SHARED SERVICES AND THE OTHER ON CONSOLIDATION OF SERVICES.

Please complete by January 28, 2011.

Should you have any questions, please contact me at 914-654-5261 or by email at liadeluca@sjfc.edu.

Thank you for your time and thoughts.

Sincerely,
Luisa M. Liadeluca,
Researcher

P.S. As a part of your participation in this survey you'll receive the overall data analysis of this study.
2. BACKGROUND INFORMATION

1. What is your role within the municipality?
   □ Council Member/Trustee
   □ Mayor/Supervisor
   □ Manager
   □ Comptroller/Treasurer
   □ Other,
   Other (please specify) __________________________

2. What is the population of your municipality?
   □ Up to 10,000
   □ 10,001 to 50,000
   □ 50,001 to 100,000
   □ Exceeds 100,000

3. How would you describe your municipality?
   □ Urban
   □ Suburban
   □ Rural

4. What is the range of your 2010-2011 Budget?
   □ Up to $25 Million
   □ $25 Million-$50 Million
   □ $50 Million-$100 Million
   □ Exceeds $100 Million
### 3. SHARED SERVICES DELIVERY MODEL

**SHARED SERVICES DELIVERY MODEL**
"Two or more government partners jointly share expenses (Personnel, Transportation, etc.) to reduce costs for each participating partner" (Ronald D. Valenti, 3/22/10).

#### 1. PARTICIPANT INTEREST: BROAD SERVICES

Rate your assessment of the interest your municipality would have in participating with other municipalities in a Shared Services delivery model.

<table>
<thead>
<tr>
<th>Service</th>
<th>High Interest</th>
<th>Medium Interest</th>
<th>Low Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Works</td>
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<tr>
<td>Governmental Services (Emergency Services, etc.)</td>
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<tr>
<td>Community Services (Recreation, etc.)</td>
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#### 2. PARTICIPANT INTEREST: PUBLIC WORKS SERVICES

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<th>Service</th>
<th>High Interest</th>
<th>Medium Interest</th>
<th>Low Interest</th>
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<tr>
<td>Water Supply</td>
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<tr>
<td>Snow Removal</td>
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<td>Road Repair</td>
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<td>Refuse Disposal</td>
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<tr>
<td>Equipment Sharing</td>
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</table>

#### 3. PARTICIPANT INTEREST: GOVERNMENTAL FUNCTIONS

<table>
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<tr>
<th>Service</th>
<th>High Interest</th>
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<tbody>
<tr>
<td>Animal Warden</td>
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<td>Police/Law Enforcement</td>
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<td>Fire Protection</td>
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<tr>
<td>Emergency Medical/Ambulance Services</td>
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<tr>
<td>Real Property Assessment</td>
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<td>Parks</td>
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<tr>
<td>Homeland Security/Disaster Response</td>
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<td>Back Office Functions</td>
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<tr>
<td>Joint Use of Municipal Buildings</td>
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</table>
# Municipalities Survey in Westchester County: Shared and Consolidation of

## 4. PARTICIPANT INTEREST: COMMUNITY SERVICES FUNCTIONS

<table>
<thead>
<tr>
<th>Service</th>
<th>High Interest</th>
<th>Medium Interest</th>
<th>Low Interest</th>
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</thead>
<tbody>
<tr>
<td>Recreation/Conservation Programs</td>
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<tr>
<td>Senior Citizens Programs</td>
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<tr>
<td>Youth Services</td>
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<tr>
<td>Community Development</td>
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<td>Cultural Programs</td>
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<tr>
<td>Medical and Dental Insurances</td>
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## 5. PARTICIPANT INTEREST: BUSINESS FUNCTIONS

<table>
<thead>
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<th>Function</th>
<th>High Interest</th>
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<th>Low Interest</th>
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<tbody>
<tr>
<td>Payroll</td>
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<tr>
<td>Accounts Payable</td>
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<td>Cooperative Purchasing</td>
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<td>Benefits Administration</td>
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<td>Personnel-Office Temp</td>
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<td>Audit Functions</td>
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## 6. PARTICIPANT INTEREST: COOPERATIVE SERVICES

<table>
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<tr>
<th>Service</th>
<th>High Interest</th>
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<th>Low Interest</th>
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<tbody>
<tr>
<td>Information Technology</td>
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<tr>
<td>Transportation (Youth Programs, Senior Citizens, etc.)</td>
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<td>Maintenance</td>
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<tr>
<td>Snowplowing</td>
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</table>
7. PREDICTION OF SUCCESS: BROAD SERVICES

Rate your prediction that your municipality can achieve savings through a Shared Services delivery model.

<table>
<thead>
<tr>
<th>Service</th>
<th>High</th>
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<th>Low</th>
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</thead>
<tbody>
<tr>
<td>Public Works</td>
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<tr>
<td>Government Services (Emergency)</td>
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<tr>
<td>Community Services (Recreation)</td>
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8. PREDICTION OF SUCCESS: PUBLIC WORKS SERVICES

<table>
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<tr>
<th>Service</th>
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<tbody>
<tr>
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9. PREDICTION OF SUCCESS: GOVERNMENTAL FUNCTIONS

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### 10. PREDICTION OF SUCCESS: COMMUNITY SERVICES FUNCTIONS

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<tbody>
<tr>
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### 11. PREDICTION OF SUCCESS: BUSINESS FUNCTIONS

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### 12. PREDICTION OF SUCCESS: COOPERATIVE SERVICES

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<tbody>
<tr>
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<td>Snowplowing</td>
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4. CONSOLIDATION OF SERVICES

CONSOLIDATION OF SERVICES
"One government partner takes the lead to provide specific services (e.g., emergency operations, etc.) and charges a contractual fee to other participants who would no longer deliver that service independently. The costs for both the lead and partner agencies is less than providing the services on one’s own" (Ronald D. Valenti, 3/22/10).

1. PARTICIPANT INTEREST: BROAD SERVICES

Rate your assessment of the interest your municipality would have to take the lead of partnering with other municipalities in a Consolidation of Services delivery model.

<table>
<thead>
<tr>
<th>Public Works</th>
<th>High Interest</th>
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<th>Low Interest</th>
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<tbody>
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<tr>
<td>Community Services</td>
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<tr>
<td>Recreation, etc.</td>
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</table>

2. PARTICIPANT INTEREST: PUBLIC WORKS SERVICES

<table>
<thead>
<tr>
<th>Water Supply</th>
<th>High Interest</th>
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<tbody>
<tr>
<td>Snow Removal</td>
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<td>Road Repair</td>
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<td>Refuse Disposal</td>
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<td>Equipment Sharing</td>
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3. PARTICIPANT INTEREST: GOVERNMENTAL FUNCTIONS

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<tr>
<th>Animal Warden</th>
<th>High Interest</th>
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<th>Low Interest</th>
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<tr>
<td>Police/Law Enforcement</td>
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<td>Fire Protection</td>
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<td>Emergency</td>
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<td>Medical/Welfare</td>
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<td>Services</td>
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<td>Real Property Assessment</td>
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<td>Parks</td>
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<td>Homeland Security/Disaster Response</td>
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<td>Back Office Functions</td>
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<td>Joint Use of Municipal Buildings</td>
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### 4. PARTICIPANT INTEREST: COMMUNITY SERVICES FUNCTIONS

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<tr>
<th>Recreation/Conservation Programs</th>
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<th>Medium Interest</th>
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<tr>
<td>Senior Citizens Programs</td>
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<td>Youth Services</td>
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<td>Medical and Dental Insurances</td>
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### 5. PARTICIPANT INTEREST: BUSINESS FUNCTIONS

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<td>Accounts Payable</td>
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<td>Cooperative Purchasing</td>
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<td>Audit Functions</td>
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### 6. PARTICIPANT INTEREST: COOPERATIVE SERVICES

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<th>High Interest</th>
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<tr>
<td>Transportation (Youth Programs, Senior Citizens, etc.)</td>
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<td>Maintenance</td>
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<td>Snowplowing</td>
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### 7. PREDICTION OF SUCCESS: BROAD SERVICES

Rate your prediction that your municipality can achieve savings through a Consolidation of Services delivery model.

<table>
<thead>
<tr>
<th>Service</th>
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<th>Low</th>
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<tbody>
<tr>
<td>Public Works</td>
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<tr>
<td>Governmental Services (Emergency Services, etc.)</td>
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<tr>
<td>Community Services (Recreation, etc.)</td>
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### 8. PREDICTION OF SUCCESS: PUBLIC WORKS SERVICES

<table>
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<td>Water Supply</td>
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<td>Snow Removal</td>
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<td>Road Repair</td>
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<td>Refuse Disposal</td>
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<tr>
<td>Equipment Sharing</td>
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### 9. PREDICTION OF SUCCESS: GOVERNMENTAL FUNCTIONS

<table>
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<tr>
<th>Service</th>
<th>High</th>
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<tr>
<td>Fire Protection</td>
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<td>Emergency Medical/Ambulance Services</td>
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<td>Real Property Assessment</td>
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</table>
### Municipalities Survey in Westchester County: Shared and Consolidation of

#### 10. PREDICTION OF SUCCESS: COMMUNITY SERVICES FUNCTIONS

<table>
<thead>
<tr>
<th>Area</th>
<th>High</th>
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<td>Recreation/Conservation Programs</td>
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#### 11. PREDICTION OF SUCCESS: BUSINESS FUNCTIONS

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<tr>
<th>Area</th>
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<td>Payroll</td>
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#### 12. PREDICTION OF SUCCESS: COOPERATIVE SERVICES

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<th>Area</th>
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</table>
## Municipalities Survey in Westchester County: Shared and Consolidation of

### 5. FURTHER INFORMATION

Please add your comments and thoughts to the following questions. Thank you!

1. Do you currently share services with public schools, BOCES, other municipalities, or the County? Please specify successful and/or unsuccessful arrangements. If the latter, why didn’t it work?

   

2. Do you currently consolidate services with public schools, BOCES, other municipalities, or the County? Please specify successful and/or unsuccessful arrangements. If the latter, why didn’t it work?

   

3. Would you be available for a 15 minute follow-up interview?

   - Yes
   - No

   **Contact Information**

4. Any additional thoughts and/or comments...

   

5. If you’re agreeable, please provide your name in the space below for tracking purposes.

   Thank you!

   - Yes
   - No

   **Name**
6. Thank You!

Thank you for your time in completing this very important survey. Your responses are greatly valued!
Appendix E

Regional Locator Map

Westchester County Department of Planning
Appendix F

Population Change 2000-2010

Westchester County Department of Planning
Appendix I

St. John Fisher College

Institutional Review Board Application for

Expedited Review
Application for Expedited Review

Name of Investigator(s): Luisa M. Iadeluca

Address/City/State/Zip: The College of New Rochelle
29 Castle Place, Administration 302
New Rochelle, NY 10805

Telephone: Day: 914-654-5261
E-mail Address: Liadeluca@cnr.edu

Faculty/Staff Sponsor (if different): Dr. Ronald D. Valenti, Chair

Title of Project: Comprehensive Investigation of Shared and Consolidation of Services in School Districts and Municipalities in Westchester to Reduce the Property Tax Burden

Abstract of Project: Please see Attachment

Type of Investigator and Nature of Activity (check one):
- Faculty or staff at St. John Fisher College
- Student of St. John Fisher College

Individuals other than faculty, staff, or students of St. John Fisher College. (Please identify investigator and explain nature of research activity). All applications from students and from persons outside of the College must be signed by the faculty, staff person or administrator supervising the research activity.

Luisa M. Iadeluca, Researcher
Dr. Ronald D. Valenti, Dissertation Chair
Dr. Richard E. Maurer, Dissertation Committee Member
George Oros, Esq., Optional Reader
Donald B. Scott, Optional Reader

Please answer the following questions with regard to the proposed research activity. (An affirmative response to any of these might necessitate formal review.)

<table>
<thead>
<tr>
<th>Does the research involve:</th>
<th>YES</th>
<th>NO</th>
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<tbody>
<tr>
<td>a. drugs or other controlled substances</td>
<td>___</td>
<td>X</td>
</tr>
<tr>
<td>b. access to subjects through a cooperating institution?</td>
<td>___</td>
<td>X</td>
</tr>
<tr>
<td>c. subjects taking internally or having externally applied any substance?</td>
<td>___</td>
<td>X</td>
</tr>
<tr>
<td>d. removing any fluids (e.g., blood) or tissue from subjects?</td>
<td>___</td>
<td>X</td>
</tr>
<tr>
<td>e. subjects experiencing stress (physiological or psychological) above a level that would be associated with their normal everyday activity?</td>
<td>___</td>
<td>X</td>
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f. misleading subjects about any aspect of the research?  ___ X ___
g. subjects who would be judged to have limited freedom of consent (e.g., minors, mentally retarded, aged)?  ___ X ___
h. any procedures or activities that might place the subjects at more than minimal risk (psychological, physical, or social/economic)?  ___ X ___
i. sensitive aspects of the persons’ own behavior, such as illegal conduct, drug use, sexual behavior, or alcohol use?  ___ X ___

Under which of the following categories are you applying for expedited review? (check one)

___ 1. Voice recordings made for research purposes such as investigations of speech defects.
___ 2. Moderate exercise by healthy volunteers.
___ 3. The study of existing data, documents, records, pathological specimens, or diagnostic specimens, if the individual from whom the data were collected are identifiable.
___ 4. Research on individual or group behavior or characteristics of individuals, such as studies of perception, cognition, game theory, or test development, where the investigator does not manipulate subjects’ behavior and the research will not involve stress to subjects.
___ 5. Collection of: hair and nail clippings, in a non-disfiguring manner; deciduous teeth; and permanent teeth if patient care indicates a need for extraction.
___ 6. Collection of excreta and external secretions including sweat, unaccompanied saliva, placenta removed at delivery, and amniotic fluid at that time of rupture of the membrane prior to or during labor.
___ 7. Recording of data collected from subjects 18 years of age or older in the course of noninvasive procedures routinely employed by professionally certified/licensed individuals in the clinical practice of medicine, psychology and social work. This includes the use of physical practice sensors that are applied to the surface of the body or at a distance and do not involve input of matter or significant amounts of energy into the subject or an invasion of the subject’s privacy. It also includes such procedures as weighing, testing sensory acuity, electrocardiography, electro-encephalography, thermography, detection of naturally occurring radionuclides, diagnostic echography, and electroretinography. It does not include exposure to electromagnetic radiation outside the visible range (for example x-rays, microwaves).
___ 8. Collection of blood samples by venipuncture, in amounts not exceeding 450 milliliters in an eight-week period and no more often than two times per week, from subjects 18 years of age or older who are in good health and not pregnant.
___ 9. College of both supra- and subgingival dental plaque and calculus, provided the procedure is not more invasive than routine prophylactic scaling of the teeth and the process is accomplished in accordance with accepted prophylactic techniques.

Certification

1. I am familiar with the policies and procedures of St. John Fisher College regarding human subjects. I subscribe to the standards described in the document, IRB Policies and Procedures for the Protection of Human Subjects.

2. I am familiar with the published guidelines for the ethical treatment of subjects associated with my particular field of inquiry (e.g., as published by the American Psychological Association, American Sociological Association).

3. I am familiar with and will adhere to any official policies in my department concerning research with human subjects.
4. I understand that upon consideration of the nature of my project, the IRB may request a full application for review of my research at their discretion and convenience.

5. If changes in procedures involving human subjects become necessary, I will submit these changes for review before initiating the changes.

All student applications and applicants from outside the College must have a College sponsor.

Date & Signature - Faculty/Staff Sponsor

Date & Signature - Investigator(s)

Date & Signature - Collaborator(s) and/or Student Investigator

Decision of Institutional Review Board

Reviewed by:

Subcommittee Member #1

Date

Subcommittee Member #2

Date

Approved  Not Approved

Comments:

No Research  The proposed project has no research component and does not need be in further compliance with Article 24-A.

Minimal Risk  The proposed project has a research component but does not place subjects at risk and need not be in further compliance with Article 24-A.

Research & Risk  The proposed project has a research component and places subjects at risk. The proposal must be in compliance with Article 24-A.

Chairperson, Institutional Review Board

Date

Rev. 11/08 jem
Appendix J

St. John Fisher College

Institutional Review Board Approval Letter
November 15, 2010

Luisa Iadeluca
The College of New Rochelle
29 Castle Place, Administration 302
New Rochelle, NY 10805

Dear Ms. Iadeluca:

Thank you for submitting your research proposal to the Institutional Review Board.

I am pleased to inform you that the Board has approved your Expedited Review project, “Comprehensive Investigation of Shared and Consolidation of Services in School Districts and Municipalities in Westchester to Reduce the Property Tax Burden.”

Following federal guidelines, research related records should be maintained in a secure area for three years following the completion of the project at which time they may be destroyed.

Should you have any questions about this process or your responsibilities, please contact me at 385-5262 or by e-mail to emergess@sjfc.edu, or if unable to reach me, please contact the IRB Administrator, Jamie Mosca, at 385-8318, e-mail jmosca@sjfc.edu.

Sincerely,

Eileen M. Merges, Ph.D.
Chair, Institutional Review Board

EM:jlm

Copy: OAA IRB
IRB: Approve expedited.doc
4. I understand that upon consideration of the nature of my project, the IRB may request a full application for review of my research at their discretion and convenience.

5. If changes in procedures involving human subjects become necessary, I will submit these changes for review before implementing changes.

[Signatures and dates]

All student applications and applicants from outside the College must have a College sponsor.

[Signature and date]

Decision of Institutional Review Board

Reviewed by: [Signature]
Subcommittee Member #1

Reviewed by: [Signature]
Subcommittee Member #2

Approved  Not Approved

Comments:

- No Research: The proposed project has no research component and does not need to be in further compliance with Article 24-A.
- Minimal Risk: The proposed project has a research component but does not place subjects at risk and need not be in further compliance with Article 24-A.
- Research & Risk: The proposed project has a research component and places subjects at risk. The proposal must be in compliance with Article 24-A.

[Signature and date]
Chairperson, Institutional Review Board

Rev. 11/08 jm
Appendix K

Chief of Staff George Oros

Pre-Survey Letter of Support
Robert P. Astorino  
County Executive

George Gros  
Chief of Staff

January 10, 2011

Dear [Redacted]

The fiscally challenging times we face today impede our common goal to reduce the tax burden while we maintain services. We all represent the same taxpayer. When Rob Astorino took office, many mayors, supervisors and school superintendents took time to share with him their unique challenges. As a result of these productive conversations, the County stands ready to facilitate sharing and consolidating of certain services.

Since February 2010, Ms. Luisa M. Iadeluca, a doctoral candidate from the St. John Fisher College Ed.D. in Executive Leadership Program at The College of New Rochelle, has been working as a Research Intern in the County Executive’s office conducting research for her dissertation, A Comprehensive Investigation of Shared and Consolidation of Services in Westchester County to Reduce the Property Tax Burden.

Luisa’s research encompasses administering surveys to municipal and school district officials. She’s been, among others, collaborating with the Westchester Municipal Officials Association and Westchester County Association. The information gathered through the surveys should help frame discussion and development of a plan of action to consolidation and shared services delivery models.

Please take a few minutes to complete Luisa’s survey which you’ll receive electronically on January 11th.

Should you have any questions, please contact Luisa directly at 914-654-5381 or by email: ladeluca@sjfc.edu.

The results will be shared with you and hopefully serve as a springboard to action. Thank you for your anticipated cooperation with this very important research study.

Sincerely,

George Gros  
Chief of Staff  
Westchester County Executive

cc Robert P. Astorino, County Executive  
Luisa M. Iadeluca, Doctoral Intern  
Ronald D. Valenti, Ph.D., Chair, Dissertation Committee

Office of the County Executive
Michaelian Office Building  
White Plains, New York 10601  
Telephone: (914) 995-2934  
Fax: (914) 995-3113  
E-mail: ggro@westchestergov.com
Appendix L

Luisa M. Iadeluca School District

Survey Email
Iadeluca, Luisa

From: CEO Intern4 [CEO-Intern4@westchestergov.com]  
To: Iadeluca, Luisa  
Cc: rveleti@cnr.edu; remaurer@aol.com; Oros, George; dscott@gmail.com  
Subject: School Districts Survey in Westchester County: Shared and Consolidation of Services  
Attachments:

Dear Westchester County Community Leader,

Please find below a Survey Monkey link: School Districts Survey in Westchester County: Shared and Consolidation of Services.

http://www.surveymonkey.com/s/PJJ1HRHB

As a research intern in the Office of the County Executive and doctoral candidate in the SJFC Ed.D. in Executive Leadership at The College of New Rochelle, my dissertation topic is "Conducting a Comprehensive Investigation of Shared and Consolidation of Services in Westchester County to Reduce the Property Tax Burden."

Please complete by January 28, 2011. Please feel free to contact me with any questions at 914-654-5261 or email liadeluca@sjfc.edu.

Thank you for your time and thoughts.

Sincerely,
Luisa M. Iadeluca, 
Researcher

Appendix M

Luisa M. Iadeluca Municipalities

Survey Email
The sender of this message has requested a read receipt. Click here to send a receipt.

Iadeluca, Luisa

From: CEO Intern4 [CEO-Intern4@westchestergov.com]    Sent: Tue 1/11/2011 6:06 PM
To: Iadeluca, Luisa
Cc: rvalenti@cnr.edu; remaurer@eol.com; Oros, George; dbscott@gmail.com
Subject: Municipalities Survey in Westchester County: Shared and Consolidation of Services
Attachments:

Dear Westchester County Community Leader,

Please find below a Survey Monkey link Municipalities Survey in Westchester County: Shared and Consolidation of Services.

http://www.surveymonkey.com/s/POK7eKQ

As a research intern in the Office of the County Executive and doctoral candidate in the SJFC Ed.D. in Executive Leadership at The College of New Rochelle, my dissertation topic is "Conducting a Comprehensive Investigation of Shared and Consolidation of Services in Westchester County to Reduce the Property Tax Burden."

Please complete by January 28, 2011. Please feel free to contact me with any questions at 914-654-3261 or email: liadeluca@sjfc.edu.

Thank you for your time and thoughts.

Sincerely,
Luisa M. Iadeluca,
Appendix N

Luisa M. Iadeluca

Surveys’ Administration Protocol Checklist
SURVEYS ADMINISTRATION PROTOCOL SHEET

Administration Date: January 11, 2011
Luisa M. Iadeluca, Researcher

Comprehensive Investigation on Shared and Consolidation of Services in Westchester County to Reduce the Property Tax Burden

SCHOOL DISTRICTS SURVEY ADMINISTRATION

__To: liadeluca@sjfc.edu
__CC: Dissertation Team Members

__BCC:
__School Board of Education Presidents [North and South]
__Human Resources Professionals [North and South]
__School Business Officials [North and South]
__Superintendents [North and South]
__BOCES Leadership

Subject: School Districts Survey in Westchester County: Shared and Consolidation of Services

__Luisa M. Iadeluca Email Note
__School Districts Survey Monkey Link

MUNICIPALITIES SURVEY ADMINISTRATION

__To: liadeluca@sjfc.edu
__CC: Dissertation Team Members

__BCC:
__Managers
__Mayors/Supervisors
__Councilmembers/Trustees
__Comptrollers/Treasurers

Subject: Municipalities Survey in Westchester County: Shared and Consolidation of Services

__Luisa M. Iadeluca Email Note
__Municipalities Survey Monkey Link
Appendix O

Administrator Michael Blau/ Westchester Municipals Officials Association Letter of Support

January 18, 2011
January 18, 2011

Dear Municipal Official:

Earlier in the week, you received a survey from doctoral researcher Luisa Iadeluca regarding the sharing and/or consolidation of services. I serve as the Chairperson of the Shared Services Committee of the Westchester Municipal Officials Association and at the monthly dinner meeting last Thursday, I spoke about the survey and noted the importance of completing the survey. After I had completed my comments, two items were brought to my attention which needs to be clarified for all municipal officials who received the survey.

First, the survey should take no more than fifteen minutes to complete. Second, the survey was emailed to all Mayors and Supervisors, Councilmembers/Trustees of each municipality in Westchester County, the municipal Managers/Administrators (should there be such a position in your municipality) and the Comptrollers/Treasurers. It is extremely important that everyone who received the survey complete the survey. Please do not presume that one person from your municipality will complete the survey and that will be sufficient for your community. We are seeking a high percentage response from as many representatives from each community as possible.

Your cooperation with completing the survey is greatly appreciated. Your responses are due by January 28, 2011. Thank you for participating in this very important survey.

Very truly yours,

Michael S. Blau
Village Administrator
Chairperson, WMOA Shared Services Committee

C: Luisa M. Iadeluca
   Dr. Ronald D. Valenti

Tarrytown Uses Recycled Paper
Appendix P

School District Survey Support

Lower Hudson Council of

School Superintendents Meeting

January 28 2011
Meeting Agenda

January 28, 2011

DoubleTree

President
Robert B. MacNaughton
Ramapo Central School District
45 Mountain Road
Hillburn, NY 10931-0935
Phone: (845) 357-6762
Fax: (845) 357-5707
EMail: rmacnaughton@ramapocentnil.org

Vice President
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Treasurer
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Past President
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Executive Coordinator
Raymond J. Gerson
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Schenectady, NY 1059
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Fax: (914) 277-1841
EMail: mgerson21@aol.com

S0CES Regions
Dutchess
Putnam/No. Westchester
Rockland
So. Westchester

8:15 - 8:45 Coffee and Danish Available
(Come early and meet new as well as old friends)

8:45 - 9:15 Breakfast

9:15 Welcome
Rob MacNaughton, LHC
Introduction of Guests
Announcements
a Bernard Pierorazio, Superintendent of the Year
b Fran Wills Safe Schools
c Ron Valenti & Luisa Jadeluca Survey
d Ray Gerson Dinner, Scholarships & Donations

9:30 The Albany "Scene"
Bob Reidy

11:00 Adjournment

Next Council Meeting

March 11 Getting Value Out Of Value Added

www.lhcss.org
Appendix Q

Chief of Staff George Oros

Letter of Support

February 11, 2011
February 11, 2011

Dear Westchester County Leader,

Thank you to those who completed the survey on shared and consolidated services in Westchester County compiled by doctoral research intern, Luisa M. Iadeluca.

As a result, through Luisa’s effort the County has received approximately a 30 percent response, which based on the large size of the population surveyed, constitutes a significantly representative sample for study analysis and research conclusions. There’s still time for anyone who didn’t participate to do so by February 18, 2011.

Luisa has been working as our Doctoral Intern for the past year researching her Dissertation topic, “A Comprehensive Investigation of Shared and Consolidation of Services in Westchester County to Reduce the Property Tax Burden.”

Please see below the Survey Monkey link to take the fifteen minute survey:

http://www.surveymonkey.com/s/PJHHRHB

Should you have any questions, please contact Luisa directly at 914-654-5261 or by email at liadeluca@sjfc.edu.

Again, thank you for your valuable time and input in completing this survey.

Sincerely,

George Oros
George Oros
Chief of Staff
Office of the Westchester County Executive

CC:  Ms. Luisa M. Iadeluca, Doctoral Intern

Dr. Ronald D. Valenti, Chair, Dissertation Committee
February 11, 2011

Dear Westchester County Leader,

Thank you to those who completed the survey on shared and consolidated services in Westchester County compiled by doctoral research intern, Luisa M. Iadeluca.

As a result, through Luisa’s effort the County has received approximately a 30 percent response, which based on the large size of the population surveyed, constitutes a significantly representative sample for study analysis and research conclusions. There’s still time for anyone who didn’t participate to do so by February 18, 2011.

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http://www.surveymonkey.com/s/PQK72KQ

Should you have any questions, please contact Luisa directly at 914-654-5261 or by email at liadeluca@sjfc.edu.

Again, thank you for your valuable time and input in completing this survey.

Sincerely,

George Oros

George Oros
Chief of Staff
Office of the Westchester County Executive

CC: Ms. Luisa M. Iadeluca, Doctoral Intern

Dr. Ronald D. Valenti, Chair, Dissertation Committee

George Oros
Chief of Staff
Office of the County Executive
148 Martine Avenue
White Plains, New York 10601

(914)995-2934
(914)995-3113

Appendix R

Manager Charles Strome

Letter of Survey Support

January 18, 2011
City of New Rochelle
New York

January 18, 2011

Mr. George Oros, Chief of Staff
Westchester County Executive
Office of the County Executive
Michaelian Office Building
White Plains, New York 10601

Dear Mr. Oros:

I write in response to your January 10, 2011 letter with regard to the survey prepared by Ms. Luisa M. Iadeluca.

Please be advised that the survey was already submitted on behalf of the City of New Rochelle.

If I can be of further assistance, please feel free to contact this office.

Sincerely,

Charles B. Strome, III
City Manager

CBS/kr

cc: County Executive Robert P. Astorino
    Luisa M. Iadeluca, Doctoral Intern
Robert P. Astorino, County Executive
George Oros, Chief of Staff, Office of the County Executive

Luisa M. Iadeluca, Doctoral Intern, Shared Services and Consolidation of Services
Ronald D. Valenti, Ph.D., Shared Services Expert, Dissertation Chair

Meeting: Representative Constituency Research Focus Group
Friday, May 14, 2010
Michaelian County Office Building, Office of the County Executive

Attendees
Amy Allen, Westchester County Association
Robert P. Astorino, County Executive
Ann Marie Berg, Commissioner of Finance
Michael Blau, Administrator, Tarrytown/ Westchester Municipal Officials Association
Luisa M. Iadeluca, Doctoral Intern
Michael Kaplowitz, County Legislator
Thomas Lauro, Acting Commissioner Environmental Facilities
Ned McCormack, Communications Director, Office of the County Executive
Michael W. Odestick, Deputy Chief Information Officer
George Oros, Chief of Staff, Office of the County Executive
Don Scott, Dissertation Team Member
Lawrence Soule, Budget Director
Anthony Sutton, Commissioner of Emergency Services
Dr. Ronald D. Valenti, Dissertation Chair
Paul Vitale, The Business Council of Westchester

The meeting’s purpose was to convene a representative focus group for the surveys that Doctoral Research Intern, Luisa M. Iadeluca, would like to administer Fall 2010 as a part of her dissertation. The topic, “Investigation on Shared and Consolidation of Services in Westchester County School Districts and Municipalities to Reduce the Property Tax Burden,” will contain a mixed methods approach—Quantitative [Surveys] and Qualitative [Interviews, etc.].

Luisa thanked County Executive, Robert P. Astorino for his words on this initiative and support of her research as well as to Chief of Staff, George Oros for his invitation to work on this important endeavor as an Intern.

Luisa introduced her Dissertation Team Members: Dr. Ronald D. Valenti, Chair; Dr. Richard Maurer, Committee Member; George Oros and Don Scott.
Luisa said she intends to administer these surveys to both school leaders and municipalities; Luisa thanked and welcomed a dialogue on the focus group’s thoughts and suggestions.

Luisa reviewed the construction of the surveys with the Focus Group stating the Definition of Terms in Shared Services and Consolidation of Services, according to Ronald D. Valenti:

- **Shared Services:** “Two of more government agencies jointly share expenses (Personnel, Transportation, etc.) for a specific purpose that will reduce costs for each participant.”

- **Consolidation of Services:** “One government agency takes the lead to provide specific services and charges a contractual fee to other participants (Back Office Operations, etc.). The costs for both the lead agency and participants, is less than providing the services on one’s own.”

Luisa explained her definitional difference of Consolidation and Consolidation of Services. The former is perceived as “you win, I lose” mindset, whereas, the latter is a “win, win.” Both Shared Services and Consolidation of Services reduce costs without imperiling the service.

Luisa introduced Ron Valenti and Michael Blau and thanked them for their cooperation in the School Districts and Municipalities Surveys, respectively.
Appendix T

Transcriptionist Confidentiality Agreement
CONFIDENTIALITY AGREEMENT

I, Dina Morgan, agree that having access to Luisa M. Iadeluca’s taped interviews and performing as Luisa’s transcriptionist for her Doctoral Study: A Comprehensive Investigation of Shared and Consolidation of Services in Westchester County to Reduce the Property Tax Burden, I will maintain confidentiality.

Dina Morgan

Date: 8-25-11