



ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

September 17, 2025

Honorable Members
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Re: Sheriff's Office Purchase of Two New Helicopters

Dear Honorable Legislators:

As you know from testimony by my office at your July 16, 2025 Mid-Year 2025 Budget Hearing, we have concerns about the Erie County Sheriff's Office purchase of two new helicopters and have been seeking answers since last year. Over a year later, we still lack those answers.

I will not belabor all of the items which give me pause, but they include actions by the Division of Purchase and the Sheriff's Office about the manner in which they signed two successive purchase agreements with a vendor (1) without a competitive procurement process and (2) without a valid and budgeted source of funds. Those actions necessitated a resolution being approved by your Honorable Body in early 2024 to transfer funds from an account intended for the Sheriff's office space at 13 Centre Drive to pay for a down payment on one helicopter. Other concerns center around the process by which the authorized 2024 capital project to purchase one helicopter suddenly became two helicopters in February 2025.

The single-largest concern now is a fiscal concern; the authorized 2025 capital project for two helicopters was predicated on \$4.5 million in federal funds via Congressman Nicholas Langworthy being received by the County. That has not happened. At this point, as the first helicopter allegedly will be delivered this month in September 2025, with the second helicopter following, there is no valid source of funds for the second helicopter's purchase and outfitting with equipment. Presently, there appears to be a gap between \$4.0-\$4.7 million for the second helicopter.

This is all related to but separate from the Sheriff's introduction of Comm. 16E-53 on September 5, 2025 authorizing him to receive \$1 million in state funds through the Dormitory Authority of New York. Interestingly and tellingly, that resolution package did not mention

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the federal funds nor the outfitting costs and represented a total project budget of \$8.46 million (as contrasted with the 2025 Consolidated Bond Resolution estimated project cost of \$11.96 million).

I cannot specify the exact number gap because the Sheriff's Office has not communicated the results of their 2025 request for proposals ("RFP") process to hire a contractor for the outfitting of the helicopters nor sent a resolution to the Legislature to authorize them to enter into a contract with a vendor to provide the service. Responses to the RFP were due March 31, 2025. This issue needs to be resolved as soon as possible.

Concerning Comm. 16E-53 and the state funds, I urge you to amend the resolution's second resolve clause, which would relinquish your authority to approve of any other funds coming into the County for the project. If you approve of Comm. 16E-53 in its current form, you are abdicating your fiscal role in oversight and approving of any future funds and amendments to the project. I suggest you delete or edit the second resolve clause from the resolution prior to approving, which would require the Sheriff's Office to request approval from your honorable body in the future.

I worry that the Sheriff's Office will require additional funds to complete this procurement, thus forcing the county's General Fund to retroactively pay for the costs one way or another. As the chief financial officer and internal watchdog for Erie County, I take these actions seriously, as I am sure you do also.

Given these issues, I suggest that until and unless the federal aid through Congressman Langworthy materializes, you not authorize the purchase and outfitting of the second helicopter and direct the cancellation of the agreement for a second helicopter. The county has previously reworked this agreement so it seems Airbus may be amenable.

If you have any questions concerning this matter, please do not hesitate to contact me. Thank you in advance for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin R. Hardwick".

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

cc: County Executive Mark Poloncarz
Director of Budget and Management Mark Cornell
Erie County Sheriff John Garcia