



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

November 21, 2025

Erie County Legislature
92 Franklin Street
Buffalo, NY 14202

Re: Sheriff's Office Purchase of Helicopters – Funding Availability

Dear Honorable Members:

I am writing in response to the letter sent to your Honorable Body by the County Comptroller on November 18, 2025 regarding the imminent delivery of the two (2) Airbus H125 Helicopters purchased by the Sheriff's Office. Specifically, I would like to clear up several claims included within his letter as the Sheriff's Office prepares to take delivery of the first helicopter this week with the second closer to the end of the year.

From a funding standpoint, the County does not have sufficient funds to take delivery of the second helicopter.

This statement is categorically false. The current budget for the Sheriff's Office's (Fund 410, Funds Center 115) Capital Project A.24059 – Sheriff's Helicopter Purchase is \$7,964,904. This includes:

- \$1,464,904 in pay-as-you-go funding. \$1,000,000 included as part of the 2024 Capital Program and approved by this Honorable Body in their approval of the 2024 Adopted Erie County Budget. \$464,904 approved by this Honorable Body via 24COMM. 3E-17 – Sheriff Helicopter Supplemental Funding.
- \$5,500,000 in bonded funded as part of the 2025 Capital Program and approved by this Honorable Body in their approval of the 2025 Adopted Erie County Budget and 25COMM. 4E-20 – the 2025 Consolidated Bond Resolution.
- \$1,000,000 in state aid funding via a NYS CREST Grant administered by DASNY approved by this Honorable Body via 25COMM. 16E-53 – Acceptance of CREST Grant.

The total cost for both Airbus H125 Helicopters per the Davenport Aviation Proforma Invoice is \$7,767,804.86. After the initial 20% deposit made of \$1,464,904, two equal payments of \$3,151,450.43 remain upon delivery of each helicopter, which leaves \$197,099.14 in available funds remaining.

I believe the discrepancy comes from the contention made by the Comptroller that the \$1 million NYS CREST Grant should be excluded (noting in his letter that only \$6,964,904 is "available" presenting a \$802,900.86 funded gap) because this funding is being made available by DASNY as a reimbursable grant. It is a standard practice for New York State and the Federal Government to provide funding in this way, where the grantee is required to absorb the initial costs of performing the eligible activity and seek reimbursement for expenses incurred.

As you are aware, the County adheres to the "Rule 55" precedent, which requires departments seeking to enter into contract with vendors to perform capital work to provide certain information to the Comptroller's Office to receive their sign-off confirming sufficient funds are available in advance of submitting a resolution to your Honorable Body for consideration. To my recollection, the Comptroller's Office has never once refused to provide such sign-off because they believe there to be insufficient funds available or a funding gap to be closed (as noted in their letter regarding the helicopters) for the litany of projects over the years that seek the advancement of funds for expenditure that are to be later reimbursed by a grantor. If there is a genuine concern that reimbursable expenses present a funding gap, it is surprising to me that they have never raised this alarm before, especially in regards to the Federal Aid Road Projects that are eligible for 80% reimbursement and by nature would create multi-million dollar available funding "gaps" in the most extreme cases until claim reimbursement is received.

In contravention of proper segregation of duties and County policy, the Purchase Director stated that she would create a purchase order for this payment and complete the goods receipt (affirming that the County had custody of the helicopter, and we have not yet taken custody/ownership).

While I cannot speak to what may or may not have been "stated" in a conversation between the Purchasing Director and the Deputy Comptroller - Audit, I can confirm that the itemized purchase order (PO#4500102378) was created by the Purchasing Director and the goods receipt was completed by an account clerk typist within the Sheriff's Office who is responsible for the posting of such entries in compliance with County policy.

Notwithstanding the actions taken by Ms. Ferraraccio, and not withstanding our preference to send the \$3,151,450.43 to Davenport Aviation via an ACH payment (and not a wire, which costs the county money), ...

While it also would be my preference to send payment as an ACH payment, processing in that manner is often a longer and more drawn-out process than a wire transfer is. Unfortunately, through miscommunication, the Purchasing Director was not afforded sufficient time to prepare the necessary purchasing documents and coordinate payment with the Comptroller's Office to take delivery of the first helicopter. Given that the notice for payment was made after a Sheriff pilot was already in route to Columbus, Mississippi to take delivery of the helicopter, it was determined to be more cost-effective to pay the \$30 wire transfer fee than to cover the cost of additional travel accommodations for the pilot while awaiting the longer ACH process to clear.

What I find disappointing is that the Comptroller's Office would choose to obfuscate what I, otherwise, believe to be reasonable concerns on the likelihood and timing of Federal funding needed to complete the upfitting of both Airbus H125 Helicopters before they can become operational.

Since nearly the outset of this process, the decision to approve the Sheriff's Office's capital funding request for the helicopter(s), was predicated on receipt of a \$4.5 million Federal Byrne-JAG grant, sponsored by Congressman Nick Langworthy, as part of the FY2025 Commerce, Justice, Science and Other Related Agencies Appropriations Act (CJS Appropriations Act) as a Community Projects Funding request (i.e. earmark).

Given my experience as a former Congressional Aide, I was as confident in the receipt of this grant given its inclusion in the House-approved CJS Appropriations Act. It was my experience that at this point in the process, the combining of all 12 Appropriations Acts into a Consolidated Appropriations Act (or two "mini-bus" acts) to be sent to the President for signing into law was more of a timing and logistical formality.

However, days after this Honorable Body's approval of the 2025 Consolidated Bond Resolution (25COMM. 4E-20 on March 13, 2025) that included an additional \$5.5 million in bonded funding for the helicopters purchase Congress did an about-face and aborted the standard appropriations process in favor of a "full-year" Continuing Resolution that stripped out all Community Project Funding including the \$4.5 million Byrne-JAG grant for the helicopters.

At that time, and after conversations with Congressman Langworthy's Office, the decision was made by the Sheriff's Office to continue with the purchase as planned. The belief was that the fabrication delay for both helicopters would provide ample time for this funding request to be resubmitted and approved as part of the FY2026 Appropriations process. Unfortunately, the helicopters have been completed sooner than expected and we have (with pun intended) run out of runway.

While I am hopeful that Congressman Langworthy can ultimately deliver on his promise for 2026, I also believe last year's aborted process and the overall chaos that has ensued at the Federal level should give us pause. Currently, the now \$4.2 million Byrne-JAG grant is part of the FY2026 House CJS Appropriations Act that is still awaiting a final vote in the House of Representatives (along with most of the other 11 Appropriations Acts). It would be my expectation that we will not know whether these Appropriation Acts will be approved and sent to the President as part of the standard order budgetary process until at least the current Continuing Resolution expires on January 30, 2026.

Given this funding uncertainty, the Sheriff's Office has decided against trading in the existing "Air One" at this time (and receiving an approximately \$500,000 purchase credit against the new helicopters) because they need to maintain at least one air-worthy helicopter.

It is also unclear whether \$4.4 million (the \$4.2 million Byrne-JAG and \$197,099 of existing remaining funds) is sufficient to complete all the necessary upfits for both helicopters. While I know that an RFP was released and responses received as of March 31, 2025, and that the upfitting of the 2nd helicopter should be less costly than the first with a significant amount of equipment transfer from the existing "Air One," the Sheriff's Office has declined to provide a more robust cost estimate for upfits, instead indicating there was a level of flexibility and that they will only outfit the helicopters to the level they can afford with the appropriated funding.

Additionally, when questioned by your Honorable Body as part of the 2026 Proposed Budget hearings about the possible scenario where the Byrne-JAG grant is ultimately not approved, the Sheriff indicated that selling one of the new helicopters could be an option to generate funds for the upfitting of the other. While it is an acceptable practice for the County to sell surplus items, I believe it would be prudent to receive a legal opinion from Bond Counsel to confirm whether or not such a sale would provide any exposure based on the terms of our 2025 Series A General Obligation Bond.

While utilizing the benefit of hindsight, I think everyone would agree that this process has proven to be more challenging than we could have anticipated, largely the result of factors outside of our control. At this point, I believe we all should be focusing on working together on what practical solutions may exist to ensure these regional public safety assets can begin to be utilized as quickly as possible.

As always, I am available to attend a meeting of your Honorable Body's Finance and Management Committee to report on this or any other fiscal matters.

Sincerely,



Mark Cornell
Director of Budget and Management

cc: County Executive Mark C. Poloncarz, Esq
County Comptroller Kevin R. Hardwick, PhD
County Sheriff John C. Garcia