



2025 NOV 18 '25 PM 1:53

ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

November 18, 2025

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

**Re: Sheriff's Office Purchase of Two New Helicopters – Funding Problem as
First Helicopter is about to be Delivered**

Dear Honorable Legislators:

I am writing to provide you with an update of the Sheriff's purchase of two new helicopters. I know that members of your Honorable Body have had many questions and concerns about this, as have I.

As you know from a committee discussion in July 2025 during the mid-year budget hearings, there is a funding gap for the purchases. The purchase and upfitting of the two helicopters is contingent on the County receiving \$4.5 million in federal aid via Congressman Nicholas Langworthy. That has not happened and there is no timetable for when, or if, such funds will actually be received.

Today, November 18, 2025, Erie County Director of Purchase Vallie Ferraraccio contacted career civil service employees in my office (going around my deputies) and asked my accounting division staff to immediately arrange a wire for \$3,151,450.43 to a vendor (Davenport Aviation) for the first helicopter, as a Sheriff pilot was in Columbus, Ohio "awaiting the helicopter's transfer." Ms. Ferraraccio did not provide an invoice, although we subsequently received it from the Division of Budget and Management. The Davenport invoice was dated November 17, 2025 and stated that both helicopters would cost \$7,767,804.86 (with two remaining payments due, each totaling \$3,151,450.43).

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 has custody of the helicopter, when we have not yet taken custody/ownership). The same County employee should not be doing both tasks.

The County presently has sufficient funds available in capital account A.24059 (“2024 Sheriff’s Office Helicopter Purchase”) to take delivery of the first helicopter. That account includes the following funds:

- \$1,464,904 in interfund revenue subsidy (the 2024 downpayment)
- \$5,500,000 of bond proceeds from the 2025 bond sale.

A.24059 also has other sources of funds planned/programmed, even if the County does not actually have the funds in-hand presently:

- \$1,000,000 of state funds (the Dormitory Authority of New York CREST grant funds; the County would pay for the helicopters and submit a request to the State to be reimbursed for this \$1 million)
- \$500,000 of other contributions (which is the planned trade-in to Airbus of the existing Air One helicopter in the Sheriff’s Office). We understand that this trade-in, and the dollar value against the payment to take delivery of the second helicopter will be kept on-hold to enable at least one functional helicopter in the air, so this will not count as available funds against the second helicopter for some undefined period of time.

The \$4,500,000 of federal funds (the Langworthy funds) have been removed from A.24059 due to their unavailability.

Excluding the State funds, the County has available \$6,964,904.00 to pay when the Davenport invoice (not including outfitting) is \$7,767,804.86. That presents a funding gap of at least \$802,900.86.

Notwithstanding the actions taken by Ms. Ferraraccio, and notwithstanding 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), we will make the payment for the first helicopter once we know that the County has taken custody and the appropriate accounting, banking and payment steps are taken in SAP.

From a funding standpoint, the County does not have sufficient funds to take delivery of the second helicopter. We understand that the second helicopter will be ready sometime in December 2025 or early January 2026. The federal funds are not available and will not be available any time soon, if at all. That leaves a significant funding gap to be closed.

Once again, like in our September 2025 letter to your Honorable Body about this matter, we cannot confirm the exact size of the funding gap. We cannot do so, as the Sheriff has not shared the status of his February 10, 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. The question arising out of this RFP is the cost to install the equipment on the two helicopters. We do not know, and your Honorable Body does not know, despite repeated requests to the Sheriff for that information.

The Sheriff's failure to send a resolution request to your Honorable Body suggests the very real possibility that the costs to outfit the helicopters is substantial. In his September 18, 2025 letter to you (responding to my September 17th letter), he wrote: "As my Office has stated multiple times before, we continue to seek funding opportunities to complete the upfit of the helicopters. While we are confident that federal funds will become available, we are developing possible contingencies." Two months later, he still has not communicated anything about the outfitting costs nor his contingencies.

That, combined with the loss of the federal funds, creates a significant problem.

On November 14, 2025, at your 2026 Budget Hearings, Legislator Taisha St. Jean Tard posed questions to the Sheriff's Office concerning the helicopters, especially the status of the outfitting of the helicopters, with no real answers provided. That raises the specter (and fear by me) that the Sheriff intends to take delivery of both helicopters, regardless of whether the County has a valid source of funds to pay for and outfit them.

That could compel the Poloncarz Administration to have to scramble to find funds elsewhere to pay for the helicopters –given these factors and many others including possible tariffs, I suggest that you direct the cancellation of the agreement for a second helicopter unless the concerns expressed herein are adequately addressed.

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

Sincerely,



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
Director of Purchase Vallie Ferraraccio



PROFORMA INVOICE

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Date 11/17/2025

CQ # INV-108601

BILL TO

Erie County (NY) Sheriff's Office
134 WEST EAGLE STREET
BUFFALO NY 14202 UNITED STATES
Terms:

SHIP TO

Erie County (NY) Sheriff's Office
134 WEST EAGLE STREET
BUFFALO NY 14202 UNITED STATES

Requisitioner	Email	Phone	Ship Via	AWB	Total Wt	# of Pcs
VALLIE FERRARACCIO	vallie.ferraraccio@erie.gov					

PART NO	DESCRIPTION	COND	QTY	UNIT PRICE	TOTAL
H125	H125 BASIC HELI	FN	2	\$3,883,902.43	\$7,767,804.86
SN(s): 9745, 9746					
Deposit					\$1,464,904.00
Balance Due SN-9745 Delivery					\$3,151,450.43
Total					\$4,616,354.43
Balance Due SN-9746 Delivery					\$3,151,450.43

Comments or Special Instructions

PURCHASE THROUGH DAVENPORT AVIATION'S GSA CONTRACT # GS-07F-139DA; PART # H125. COMMERCIAL GESTURE (DISCOUNT) OF \$79,288.00 INCLUDED FROM AIRBUS. **GSA INDUSTRIAL FUNDING FEE (IFF) OF \$28,912.43 PER AIRCRAFT** INCLUDED IN PRICE. **DEPOSIT OF \$1,464,904.00** TO AIRBUS WILL TRANSFER AS A CREDIT TO DAVENPORT AVIATION. **REMAINING BALANCE OF \$3,151,450.43 PER AIRCRAFT** DUE UPON DELIVERY OF EACH AIRCRAFT.