



EC 159 DEC 30 '25 p011-22

ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

December 29, 2025

Legislature
Erie County Legislature
92 Franklin St.
Buffalo, NY 14202

Dear Honorable Legislature:

The enclosed report details the apportionment and distribution of net collections from the local four and three quarter percent (4.75%) Sales and Compensating Use Tax (Sales Tax) for Erie County for the months of September, October and November 2025 as received from the State of New York by the Buffalo Fiscal Stability Authority (BFSA) and from the State by the Erie County Fiscal Stability Authority.

Total tax received and available for distribution:

	<u>ALLOCATION</u>	<u>REVENUE</u>
Total Tax Received		\$268,025,136.27
Less BFSA Intercept for Buffalo		-42,950,974.93
County of Erie	\$158,510,238.00	
School Districts	33,870,107.29	
Cities	1,896,190.34	
Cities, Towns & Villages	30,797,625.71	
Net	<u>\$225,074,161.34</u>	<u>\$225,074,161.34</u>

In addition to sales tax collected by New York State for October 2025 and prior months, this distribution contains the Electronic Funds Transfer (EFT) for the first 22 days of November 2025.

Very truly yours,

Kevin R. Hardwick
Erie County Comptroller

KRH/sd
Enc.

CASH BASIS	4th Quarter Sales Tax 2025	October-December		October-December Advanced by NYS to Buffalo	
		October-December		October-December	
	Sales Tax Received	124,086,609.13		19,884,854.50	104,201,754.63
	Sales Tax Received	47,893,226.55		7,674,880.06	40,218,346.49
	Sales Tax - EFT	96,045,300.59		15,391,240.37	80,654,060.22
	Total Sales Tax Received for Month	<u>\$288,025,136.27</u>		<u>\$42,950,974.93</u>	<u>\$225,074,161.34</u>
	Allocations				
	County of Erie .25% Assessment	14,106,123.12			14,106,123.12
	County of Erie .5% Assessment	28,212,246.24			28,212,246.24
	County of Erie 1% Assessment	56,426,691.68			56,426,691.68
	County of Erie	59,765,176.96			59,765,176.96
	School Districts	49,091,221.82	0.353055	15,221,114.53	33,870,107.29
	Cities	16,942,734.87	0.290000	15,046,544.53	1,896,190.34
	Cities, Towns & Villages	43,480,941.58	0.100087	12,683,315.87	30,797,625.71
			0.256858		
	Total Allocations	<u>\$288,025,136.27</u>		<u>\$42,950,974.93</u>	<u>\$225,074,161.34</u>
	County Distribution - 2025				
	County of Erie .25% Assessment	14,106,123.12			14,106,123.12
	County of Erie .5% Assessment	28,212,246.24			28,212,246.24
	County of Erie 1% Assessment	56,426,691.68			56,426,691.68
	County of Erie	59,765,176.96			59,765,176.96
	Total County	<u>\$158,510,238.00</u>			<u>\$158,510,238.00</u>
	School Distribution - 2025				
	34,633.49 City of Buffalo Public Schools	15,221,114.53		15,221,114.53	0.00
	2,365.74 City of Lackawanna S.D.	1,039,721.97			1,039,721.97
	1,592.69 City of Tonawanda School	699,973.28			699,973.28
	857.44 Akron Central School Dist.	376,837.36			376,837.36
	1,398.63 Alden Central School Dist.	614,685.60			614,685.60
	2,906.22 Amherst Central School Dist.	1,277,258.16			1,277,258.16
	2,265.41 Cheektowaga Central S.D.	995,627.81			995,627.81
	2,085.90 Cheektowaga-Maryvale U.F.S.D.	916,734.74			916,734.74
	1,290.08 Cheektowaga-Sloan U.F.S.D.	566,978.84			566,978.84
	4,078.67 Clarence Central School Dist.	1,792,539.66			1,792,539.66
	1,313.21 Cleveland Hill U.F.S.D.	577,144.27			577,144.27
	1,669.39 Depew U.F.S.D.	733,682.24			733,682.24

1,660.20	East Aurora U.F.S.D.	729,643.31	729,643.31
1,228.98	Eden Central School Dist.	540,125.93	540,125.93
4,284.99	Frontier Central School Dist.	1,883,215.45	1,883,215.45
624.95	Gowanda Central School Dist.	274,660.04	274,660.04
2,739.47	Grand Island School Dist.	1,203,973.01	1,203,973.01
3,076.61	Hamburg Central School Dist.	1,352,143.07	1,352,143.07
661.73	Holland Central School Dist.	290,824.53	290,824.53
2,054.66	Iroquois Central School Dist.	903,005.03	903,005.03
6,531.41	Kenmore/Tonawanda U.F.S.D.	2,870,497.37	2,870,497.37
1,803.72	Evans-Brant Central School Dist.	792,719.11	792,719.11
5,263.55	Lancaster Central School Dist.	2,313,284.01	2,313,284.01
574.03	North Collins Central S.D.	252,281.15	252,281.15
4,627.27	Orchard Park Central S.D.	2,033,644.53	2,033,644.53
1,479.80	Springville-Griffith Institution	650,359.11	650,359.11
3,402.88	Sweethome C.S.D. of Amherst/Ton.	1,495,535.89	1,495,535.89
5,783.84	West Seneca Central School Dist.	2,541,946.91	2,541,946.91
9,259.69	Williamsville Central School	4,069,552.48	4,069,552.48
185.47	Yorkshire-Pioneer Central	81,512.43	81,512.43
111,147.86	Total School	\$49,091,221.82	\$15,221,114.53

City Distribution - 2025		October-December	October-December Advanced by NYS to Buffalo	October-December
278,349	Buffalo (City)	\$ 15,046,544.53	\$ 15,046,544.53	\$ -
	Buffalo (City\Town\Village)	\$ 12,683,315.87	\$ 12,683,315.87	\$ -
	Total Buffalo	\$27,729,860.40	\$27,729,860.40	\$0.00
19,949	Lackawanna (City)	\$ 1,078,371.10		\$ 1,078,371.10
	Lackawanna (City\Town\Village)	909,000.82		\$ 909,000.82
	Total Lackawanna	\$1,987,371.92		\$1,987,371.92
15,129	Tonawanda (City)	\$ 817,819.24		\$ 817,819.24
	Tonawanda (City\Town\Village)	\$ 689,371.57		\$ 689,371.57
	Total Tonawanda	\$1,507,190.81		\$1,507,190.81
	Total City	\$16,942,734.87	\$15,046,544.53	\$1,896,190.34
	Total City\Town\Village	14,281,688.26	12,683,315.87	1,598,372.39
	Total Distribution for Cities	\$31,224,423.13	\$27,729,860.40	\$3,494,562.73
Population	Towns and Villages Distribution - 2025	October-December	October-December Advanced by NYS to Buffalo	October-December

Town of:		
9,706	Alden	335,513.89
129,595	Amherst	5,630,148.96
13,943	Aurora	397,202.87
7,948	Boston	362,160.44
4,067	Brant	166,816.52
89,877	Cheekowaga	3,542,935.54
32,950	Clarence	1,501,407.45
3,121	Colden	142,212.22
5,894	Collins	229,342.80
8,316	Concord	232,444.86
7,573	Eden	345,073.10
11,721	Elma	534,081.84
15,308	Evans	634,057.61
21,389	Grand Island	974,616.18
60,085	Hamburg	2,256,294.33
3,281	Holland	149,502.82
45,106	Lancaster	1,535,537.21
5,189	Marilla	236,443.19
8,689	Newstead	307,585.73
3,504	North Collins	124,449.12
29,686	Orchard Park	1,232,999.72
2,716	Sardinia	123,757.90
72,636	Tonawanda	2,776,483.54
3,009	Wales	137,108.81
45,500	West Seneca	2,073,263.67
640,809	Total Towns	\$25,981,440.32

Village of:		
Allocation	Alden	106,751.99
0.241375129	Williamsville (Amherst)	275,007.24
0.046570697	East Aurora	238,127.14
0.374806568	Farnham	18,501.35
0.099835813	Depew (Cheekowaga)	437,926.06
0.106932341	Sloan	112,915.66
0.027571633	Williamsville (Cheekowaga)	1,579.20
0.00038561	Gowanda	39,224.59
0.146051237	Springville	146,483.96
0.386573854	Angola	63,470.31
0.090993214	Blastell	80,148.43
0.029274257	Hamburg	401,404.43
0.146613163	Depew (Lancaster)	198,146.82
0.09640724	Lancaster	321,626.55
0.156485614	Akron	88,339.29
0.223121297	North Collins	35,214.96
0.220556579		

0.088475901	Orchard Park	119,679.52	119,679.52
0.161119619	Kenmore	533,265.50	533,265.50
Total Village		\$3,217,813.00	\$3,217,813.00
Grand Total Towns and Villages		\$29,199,253.32	\$29,199,253.32
Recapitulation		October-December	October-December
County of Erie		\$158,510,238.00	158,510,238.00
School Districts		49,091,221.82	33,870,107.29
Cities		16,942,734.87	1,896,190.34
Cities (Towns and Villages)		14,281,688.26	1,588,372.39
Towns		25,981,440.32	25,981,440.32
Villages		3,217,813.00	3,217,813.00
Total Sales Tax Distribution		\$268,025,136.27	\$225,074,161.34
		October-December Advanced by NYS to Buffalo	
		15,221,114.53	
		15,046,544.53	
		12,683,315.87	

I, hereby, certify that the above amounts due the county of Erie, School Districts, Cities, Towns and Villages, represent the apportionment of Erie County Sales Tax. Checks should be drawn to the order of the above designated officer on the Sales Tax Account.

Kevin R. Hardwick

KEVIN R. HARDWICK
Erie County Comptroller