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## ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

March 30, 2026

Honorable Members  
Erie County Legislature  
92 Franklin Street, Fourth Floor  
Buffalo, NY 14202

Dear Honorable Members:

It's been a rough winter, our cities are in financial distress and there is a great deal of uncertainty surrounding the future of federal and state aid to the County of Erie. It is against this backdrop that you will soon be asked to address 2025 Budget Balancing Amendments.

Although I do not anticipate the amount of the 2025 Budget surplus to be record breaking, I do believe it will be significant, given the higher than anticipated sales tax revenue collected in 2025. In allocating this positive variance I would urge you to indeed be balanced in your approach.

As a County Legislator, myself, for a dozen years, I represented a city and two towns. During my tenure in the Legislature, I found the needs of the towns to be different than those of the city. The same is true today. Given the brutal winter, county roads appear to have more potholes, and they seem to be bigger. The condition of county roads is important to people in the towns and should be addressed in the budget balancing process.

There are no County roads in the three cities, however. But there are plenty of government buildings and non-profit organizations that benefit the entire region and are exempt from property taxes – a revenue stream the cities are denied. The cities also do not have as much vacant land as towns, in which to expand their tax base. These factors have contributed to the recent budget crisis in Buffalo.

Buffalo and the Cities of Lackawanna and Tonawanda need financial aid. This was the reason we put so-called urban initiatives in the County Budget when I was in the Legislature. This aid to the three cities was meant to be in-lieu of services such as county roads for which city residents paid taxes but received no benefit. Given their current fiscal plight, our cities could use additional unrestricted financial aid when you allocate the 2025 surplus.

For years now, I have been warning of hard times ahead in my annual “doom and gloom” letters prior to your annual budget deliberations. Since my last such letter in November, the uncertainty has only gotten worse. Given the state of the nation and indeed the world, I would

also strongly recommend returning a sizable chunk of the 2025 surplus to the county's fund balance, our "rainy day" fund, as it might soon be pouring.

There are serious needs throughout Erie County. The manner in which you allocate the County's 2025 surplus can go a long way toward addressing many of these critical priorities and making Erie County an even nicer place to live, work and raise a family.

Sincerely,



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