



**ERIE COUNTY COMPTROLLER**  
**KEVIN R. HARDWICK**

March 26, 2026

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 December 2025, January and February 2026 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		\$285,916,752.08
Less BFSA Intercept for Buffalo		-51,559,044.80
County of Erie	\$156,580,145.19	
School Districts	36,134,520.99	
Cities	2,415,231.44	
Cities, Towns & Villages	39,227,809.66	
Net	<u>\$234,357,707.28</u>	<u>\$234,537,707.28</u>

In addition to sales tax collected by New York State for January 2026 and prior months, this distribution contains the Electronic Funds Transfer (EFT) for the first 22 days of February 2026.

Very truly yours,

*Kevin R. Hardwick*  
 Kevin R. Hardwick  
 Erie County Comptroller

KRH/sd  
 Enc.

CASH BASIS

1st Quarter  
Sales Tax 2026

January-March

January-March Advanced  
by NYS to Buffalo

January-March

Sales Tax Received - EFT  
Sales Tax Received - Non EFT  
Sales Tax Received - Non EFT

126,302,225.38  
54,933,463.65  
104,681,063.05

22,775,937.57  
9,906,089.42  
18,877,017.80

103,526,287.81  
45,027,374.23  
85,804,045.25

Total Sales Tax Received for Month

\$285,916,752.08

\$51,559,044.80

\$234,357,707.28

Allocations

County of Erie .25% Assessment  
County of Erie .5% Assessment  
County of Erie 1% Assessment  
County of Erie  
School Districts  
Cities  
Cities, Towns & Villages

0.353055  
0.290000  
0.100087  
0.256858

15,040,058.38  
30,080,116.73  
60,199,143.04  
51,260,827.04  
52,373,255.83  
21,580,442.04  
55,382,909.02

16,238,734.84  
19,165,210.59  
16,155,099.37

15,040,058.38  
30,080,116.73  
60,199,143.04  
51,260,827.04  
36,134,520.99  
2,415,231.45  
39,227,809.65

Total Allocations

\$285,916,752.08

\$51,559,044.80

\$234,357,707.28

County Distribution - 2026

County of Erie .25% Assessment  
County of Erie .5% Assessment  
County of Erie 1% Assessment  
County of Erie

15,040,058.38  
30,080,116.73  
60,199,143.04  
51,260,827.04

January-March Advanced  
by NYS to Buffalo

15,040,058.38  
30,080,116.73  
60,199,143.04  
51,260,827.04

Total County

\$156,580,145.19

\$156,580,145.19

School Distribution - 2026

34,633.49 City of Buffalo Public Schools  
2,365.74 City of Lackawanna S.D.  
1,592.69 City of Tonawanda School  
857.44 Akron Central School Dist.  
1,398.63 Alden Central School Dist.  
2,906.22 Amherst Central School Dist.  
2,265.41 Cheektowaga Central S.D.  
2,085.90 Cheektowaga-Maryvale U.F.S.D.  
1,290.08 Cheektowaga-Sloan U.F.S.D.  
4,078.67 Clarence Central School Dist.  
1,313.21 Cleveland Hill U.F.S.D.

16,238,734.84  
1,109,233.43  
746,770.56  
402,031.13  
655,780.91  
1,362,650.33  
1,062,191.31  
978,023.79  
604,884.65  
1,912,381.34  
615,729.72

January-March Advanced  
by NYS to Buffalo

16,238,734.84  
1,109,233.43  
746,770.56  
402,031.13  
655,780.91  
1,362,650.33  
1,062,191.31  
978,023.79  
604,884.65  
1,912,381.34  
615,729.72

1,669.39 Depew U.F.S.D.	782,733.17	782,733.17
1,660.20 East Aurora U.F.S.D.	778,424.22	778,424.22
1,228.98 Eden Central School Dist.	576,236.48	576,236.48
4,284.99 Frontier Central School Dist.	2,009,119.39	2,009,119.39
624.95 Gowanda Central School Dist.	293,022.66	293,022.66
2,739.47 Grand Island School Dist.	1,284,465.60	1,284,465.60
3,076.61 Hamburg Central School Dist.	1,442,541.72	1,442,541.72
661.73 Holland Central School Dist.	310,267.85	310,267.85
2,054.66 Inquois Central School Dist.	963,376.18	963,376.18
6,531.41 Kenmore/Tonawanda U.F.S.D.	3,062,406.80	3,062,406.80
1,803.72 Evans-Brant Central School Dist.	845,716.99	845,716.99
5,263.55 Lancaster Central School Dist.	2,467,940.50	2,467,940.50
574.03 North Collins Central S.D.	269,147.61	269,147.61
4,627.27 Orchard Park Central S.D.	2,169,605.51	2,169,605.51
1,479.80 Springville-Griffith Institution	693,839.40	693,839.40
3,402.88 Sweethome C.S.D. of Amherst/Ton.	1,595,521.16	1,595,521.16
5,783.84 West Seneca Central School Dist.	2,711,890.84	2,711,890.84
9,259.69 Williamsville Central School	4,341,625.73	4,341,625.73
185.47 Yorkshire-Pioneer Central	86,962.01	86,962.01

110,898.11

Total School

\$52,373,255.83

\$16,238,734.84

\$36,134,520.99

City Distribution - 2026

January-March	January-March Advanced by NYS to Buffalo	January-March
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278,349 Buffalo (City)  
Buffalo (City\Town\Village)

\$ 19,165,210.60  
\$ 16,155,099.36

\$ 19,165,210.60  
\$ 16,155,099.36

\$ -  
\$ -

Total Buffalo

\$35,320,309.96

\$35,320,309.96

\$0.00

19,949 Lackawanna (City)  
Lackawanna (City\Town\Village)

\$ 1,373,551.86  
1,157,820.13

\$ 1,373,551.86  
1,157,820.13

\$ 1,373,551.86  
\$ 1,157,820.13

Total Lackawanna

\$2,531,371.99

\$2,531,371.99

\$2,531,371.99

15,129 Tonawanda (City)  
Tonawanda (City\Town\Village)

\$ 1,041,679.58  
\$ 878,072.13

\$ 1,041,679.58  
16,155,099.36

\$ 1,041,679.58  
\$ 878,072.13

Total Tonawanda

\$1,919,751.71

\$19,165,210.60

\$2,415,231.44

Total City  
Total City\Town\Village

\$21,580,442.04  
18,190,991.62

\$19,165,210.60  
16,155,099.36

\$2,415,231.44  
2,035,892.26

Total Distribution for Cities

\$39,771,433.66

\$35,320,309.96

\$4,451,123.70

Valuation Towns and Villages Distribution - 2026

January-March

January-March Advanced  
by NYS to Buffalo

January-March

Town of:

1,112,466,251	Alden	356,586.84	356,586.84
18,037,340,761	Amherst	7,272,485.70	7,272,485.70
2,926,812,535	Aurora	772,286.94	772,286.94
1,190,152,660	Boston	503,446.89	503,446.89
255,308,002	Brant	97,273.52	97,273.52
9,525,117,107	Cheektowaga	3,483,143.47	3,483,143.47
6,548,767,066	Clarence	2,770,196.28	2,770,196.28
517,830,204	Colden	219,047.52	219,047.52
488,774,071	Collins	176,475.54	176,475.54
1,068,702,069	Concord	278,126.97	278,126.97
966,060,716	Eden	408,662.13	408,662.13
2,372,976,385	Elma	1,003,793.57	1,003,793.57
1,846,540,894	Evans	709,556.02	709,556.02
3,454,019,999	Grand Island	1,461,086.23	1,461,086.23
7,936,306,521	Hamburg	2,769,846.10	2,769,846.10
484,283,894	Holland	204,857.08	204,857.08
6,575,976,352	Lancaster	2,077,427.90	2,077,427.90
783,195,333	Marilla	331,299.72	331,299.72
1,206,788,099	Newstead	397,261.24	397,261.24
372,242,169	North Collins	122,673.84	122,673.84
5,659,076,730	Orchard Park	2,183,840.45	2,183,840.45
394,675,045	Sardinia	166,951.62	166,951.62
8,390,852,238	Tonawanda	2,978,614.54	2,978,614.54
485,046,131	Wales	205,179.52	205,179.52
5,322,671,788	West Seneca	2,251,545.27	2,251,545.27
<u>77,829,314,136</u>	<u>Total Towns</u>	<u>\$33,201,664.90</u>	<u>\$33,201,664.90</u>
Allocation	Village of:		
0.242247234	Alden	113,997.87	113,997.87
0.046854137	Williamsville (Amherst)	357,496.22	357,496.22
0.37621806	East Aurora	465,785.05	465,785.05
0.099301782	Farnham	10,724.39	10,724.39
0.107289194	Depew (Cheektowaga)	432,292.11	432,292.11
0.027856327	Sloan	112,247.41	112,247.41
0.000382253	Williamsville (Cheektowaga)	1,540.17	1,540.17
0.14645701	Gowanda	30,280.94	30,280.94
0.384772866	Springville	173,945.06	173,945.06
0.091600736	Angola	71,549.87	71,549.87
0.028426006	Blasdell	95,430.06	95,430.06
0.146512717	Hamburg	491,863.67	491,863.67
0.096589143	Depew (Lancaster)	268,682.60	268,682.60

0.156592958 Lancaster  
 0.221794722 Akron  
 0.220931855 North Collins  
 0.087728032 Orchard Park  
 0.160815924 Kenmore

435,595.59  
 113,222.63  
 34,788.44  
 210,007.58  
 570,802.84

435,595.59  
 113,222.63  
 34,788.44  
 210,007.58  
 570,802.84

Total Village

\$3,990,252.50

\$3,990,252.50

Grand Total Towns and Villages

\$37,191,917.40

\$37,191,917.40

Recapitulation

County of Erie  
 School Districts  
 Cities  
 Cities (Towns and Villages)  
 Towns  
 Villages  
 Total Sales Tax Distribution

\$156,580,145.19  
 52,373,255.83  
 21,580,442.04  
 18,190,991.62  
 33,201,664.90  
 3,990,252.50  
 \$285,916,752.08

January-March

January-March Advanced  
 by NYS to Buffalo

January-March

16,238,734.84  
 19,165,210.60  
 16,155,099.36  
 \$51,559,044.80

156,580,145.19  
 36,134,520.99  
 2,415,231.44  
 2,035,892.26  
 33,201,664.90  
 3,990,252.50  
 \$234,357,707.28

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  
 Erie County Comptroller