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You'll have to flip through the first 21 pages to get to the heart of the matter -- and it's not particularly interesting reading, so it shouldn't take you long. But page 22 reveals just why the Buffalo Fiscal Stability Authority is starting to, for the first time since it was formed, bear its teeth.

Its less formal moniker, the Buffalo Control Board, is growing in irony. The region and more specifically the city are far from stable, and in fact, continues to spiral out of control at an economic rate that is hard for anyone to truly fathom. Whether it has even near enough Authority to save us from ourselves is yet to be determined.

Might as well get the gory facts up front. Over the next four years, Buffalo's cumulative budget shortfalls -- should nothing substantive change between now and then -- is projected at \$469 million. In other words, we can now officially start putting the economic disaster known as the city in the context of a billion dollars.

Like the impending presidential election, and like the presidential vote before it, Buffalo's fate will not be decided by the mayor, the common council or the control board, but by the courts. Whether even the court cases will matter anymore is open for vigorous debate. The county's problems are unthinkable, the city's unfixable. The average, not high end, the average Buffalo city police officer costs the municipality \$97,000 a year. Putting each and every city worker into the mix, the average is a whopping \$75,000. More than 70 percent of every budget dollar goes towards salary and benefits.

And still, unions continue to rail at the very notion they are any part of the problem. It's not like unions are inherently incapable of grasping the obvious, or the truth. Pilots at US Airways, Buffalo's biggest air carrier, just agreed to 18 percent salary cuts, and pension reductions on top of that, to try and keep their employer afloat. Sadly, it's already clear that short of concession, local union brass is more than content to adopt a strategy that whacks all the low men and women on the totem pole, so long as the upper crust can keep their snouts perpetually positioned at the public trough.

"There's no management in the city. There's no management in the school system. No effective management. Not enough of it. Every single action of misconduct gets covered up. There's no accountability at all," control Board chief Thomas Baker told one media group last week.

To which Mayor Tony Masiello wittily offered, "we've been managing the heck out of this place for the last 10 years." If by managing you mean bleeding, Mr. Mayor, then we agree. Thank God for his self-proclaimed "Herculean" effort on behalf of his constituents. Each worker on the city payroll this year will cost more than \$5,000 in salary and benefits from just the previous year alone. Imagine what it might have been without strong leadership.

Too bad Vegas doesn't have such a betting line, and too bad the city couldn't take a few million or so and bet it on the fact Erie County lawmakers will indeed get its second "temporary" sales tax hike. It will happen. At the same time the control board was releasing its report card, Albany lawmakers oozed from "no way" to "we'll listen if they ask. "

Which means, of course, local and state lawmakers have deemed there has now been sufficient and public hand wringing, threats, consternation, sniping, finger pointing and challenges to everyone's manlihood -- a Masielloism he rolled out last week -- to go ahead and

green light the new revenue stream. It's the "solution" that will cause the least amount of criticism and most amount of job security for everyone involved. Reform is such a dirty word.

So while the county looks at the state, and the state looks back at the county – and the city looks anywhere and everywhere it can -- they all collectively shrug and say "we can't pay it." You don't need a 26 page report, or hire a mind reader, to finish the second part of the thought. "But we know people who can."

(Brian Ackley is a columnist for the Weekly Independent Newspapers (WIN) of Western New York. WIN is a consortium of 19 community weekly newspapers in Erie and Niagara counties with a combined paid circulation of 75,000 homes, providing collaborative advertising and editorial support for member publications. For more information on WIN, or to provide feedback on this column, visit our website at www.wnynewspapers.com. Opinions expressed here are those of the author.)