

**Village of South Dayton**  
**BUDGET 2026 - 2027**  
**APPROVED 04/08/2026**

<b>General Fund - Revenues (A)</b>		<b>2026 - 2027</b>
Bal Fwd	Balance as of June 1, 2026	4,000.00
A 1001	Real Estate Taxes	330,000.00
A 1002	Pilot Payments - PV Housing	0.00
A 1090	Interest & Penalties (Real Estate Taxes)	1,500.00
A 1120	Share of Sales Tax	65,050.00
A 1130	Gross Utilities	6,000.00
A 1255	Clerk's Fees	100.00
A 2268	Dog Control Services	40.00
A 2389	Culture & Recreation Income - Other Governments	150.00
A 2389.1	Culture & Recreation Income - Pinochle	0.00
A 2389.2	Culture & Recreation Income - Faith Group	0.00
A 2401	Interest & Earnings - Bank Accounts	100.00
A 2401 CD	Interest & Earnings - CD's	21,000.00
A 2410	Rental of Property	50.00
A 2530	Games of Chance Licenses	25.00
A 2590	Building Permits	200.00
A 2610	Justice Courts - Collected Revenues (Village Portion)	7,000.00
A 2665	Sale of Equipment	2,500.00
A 2680	Insurance Recoveries	0.00
A 2705	Gifts & Donations - Private Sources	0.00
A 2770	Other Income (Including Petty Cash Income)	100.00
A 2771	Dissolution Study - Cattaraugus County	0.00
A 3001	Other State Aid (AIM)	4,511.00
A 3005	Mortgage Tax	2,200.00
A 3089	State Aid Per Capita	300.00
A 3501	Consolidated Highway Aid (CHIPS) (POP)	45,000.00
A 5000	Transfer from Same Fund	0.00
A 5031	Transfer from Other Funds	0.00
A 5031.1	Interfund Transfers (Water/Backhoe)	0.00
A 5031.2	Interfund Transfers (Sewer/Backhoe)	0.00
		<b>489,826.00</b>

<b>General Fund - Appropriations (A)</b>		<b>2026 - 2027</b>
A 1010.1	Trustees (4 @ \$1,500.00 each)	6,000.00
A 1110.1	Police Justice - E Textor	5,000.00
A 1110.4	Police Justice - Expenses	500.00
A 1110.4 A	Baliff - R Hadley	1,000.00
A 1110.4 B	Baliff - Expenses	100.00
A 1130.1	Court Clerk - E Textor	3,500.00
A 1130.4	Court Clerk - Expenses	450.00
A 1210.1	Mayor - R Killock	5,000.00
A 1210.4	Mayor - Expenses	100.00
A 1210.4 A	Mayor - Cell Phone Allowance	300.00
A 1325.1	Treasurer - B Scott	34,320.00
A 1325.1 A	Treasurer - AUD Prep & Filing	1,000.00
A 1325.4 A	Payroll Management Services	1,800.00
A 1325.4 B	Treasurer - Office Supplies	5,200.00
A 1325.4 C	Treasurer - Cell Phone Allowance	120.00
A 1325.4 D	Treasurer - Postage	1,300.00
A 1325.4 E	Treasurer - Expenses	250.00
A 1355.4	Assessment Roll Expenses	525.00
A 1410.1	Clerk - C Claiborne	11,450.00
A 1420.1	Attorney - E Weyand	4,000.00
A 1450.1	Elections	3,000.00
<i>(continued)</i>		

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<b>General Fund - Appropriations (A) (continued)</b>		<b>2026 - 2027</b>
A 1620.4	Village Hall Utilities & Expenses	16,500.00
A 1620.4 A	Records Management	100.00
A 1620.4 B	Contracted Maintenance - Cleaning - R Wightman	2,000.00
A 1620.4 C	Contracted Maintenance - Gardening - R Wightman	650.00
A 1620.4 D	Contracted Maintenance - Extra	0.00
A 1640.4	Village Garage Utilities	2,750.00
A 1640.4 A	Village Garage - Expenses	1,000.00
A 1720.0	Benefits & Awards	100.00
A 1910.4	Unallocated Insurance	27,721.00
A 1920.4	Municipal Dues	800.00
A 1921.4	Dissolution Study Expenses	40,000.00
A 1989.4	Conewango Watershed - Maintain Dredge	300.00
A 1990	Contingent Account	0.00
A 2610 (Ap)	Office of the State Comptroller - Funds Paid Out	4,800.00
A 3310.4	Signs	250.00
A 3510.1	Control of Dogs - K Hagner	1,140.00
A 3510.4	Control of Dogs - Expenses	200.00
A 3620.1	Code Enforcement Officer - D Heckman	3,250.00
A 3620.4	Code Enforcement Officer - Expenses	250.00
A 5010.1	Public Works Supt / Lead (FT/PT) - G Snyder	49,000.00
A 5010.1 A	Public Works Supt / Lead (FT) - Insurance	3,500.00
A 5010.4	Public Works Supt / Lead (FT/PT) - Expenses	100.00
A 5110.1	Public Works Labor (FT)	43,800.00
A 5110.1 A	Public Works Labor (FT) - Insurance	3,500.00
A 5110.1 B	Public Works - Overtime (FT/PT)	2,000.00
A 5110.1 C	Public Works Labor (PT) - K Smuda, R Steward	11,250.00
A 5110.2	Street Equipment & Repairs	2,500.00
A 5110.4	Street Maintenance - Expenses	12,500.00
A 5110.4 A	Public Works - Cell Phone Allowance	240.00
A 5110.4 R	Public Works - Reimbursable Expenses	0.00
A 5112.4	Streets Capital Improvements	12,500.00
A 5142.2	Snow Removal - Equipment	3,000.00
A 5142.4	Snow Removal - Expenses	1,000.00
A 5145.4	Snow Removal - Town of Dayton - Shared Services	50,000.00
A 5182.4	Street Lighting - Expenses	8,500.00
A 5410.4	Sidewalks	0.00
A 6410.4	Advertising	1,317.00
A 7110.4	Village Park, Depot - Lighting & Expenses	2,000.00
A 7140.4	Playground - Lighting & Expenses	500.00
A 7550.4	Celebrations	500.00
A 8160.4	Refuse - Bulk Trash	13,753.00
A 8540.4	Drainage	0.00
A 8560.4	Shade Trees	4,000.00
A 9010.8	NYS Retirement System	25,750.00
A 9030.8	Social Security & Medicare (General)	12,800.00
A 9040.8	Cattaraugus Co. Comp Insurance	2,990.00
A 9050.8	NYS Unemployment & Re-Employment Insurance	4,000.00
A 9055.8	NYS Disability Insurance	1,000.00
A 9789.1 A	RAN / BAN Interest	31,100.00
A 9000	Transfer to Same Fund	0.00
A 9901	Transfer to Other Fund	0.00
A 9950	Transfer to Capital Fund	0.00
		<b>489,826.00</b>

Total Expenses	489,826.00
Total Revenues	159,826.00
	330,000.00
Assessed Value	19,058,110.00
Increase	<b>1.7315463</b>

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<b>Sewer Fund - Revenues (G)</b>		<b>2026 - 2027</b>
Bal Fwd	Balance as of June 1, 2026	6,000.00
G 2120	Sewer Receipts	40,140.00
G 5000	Sewer Debt Receipts (Transfer from Sewer Ck)	10,000.00
G 2401	Interest & Earnings - Bank Accounts	0.00
G 2770	Other Income	0.00
G 5000	Transfer from Same Fund	0.00
G 5031	Transfer from Other Funds	0.00
		<b>56,140.00</b>

<b>Sewer Fund - Appropriations (G)</b>		<b>2026 - 2027</b>
G 1990	Contingent Account	0.00
G 8110.1	Waste Water Treatment Operator - S Smuda	15,000.00
G 8110.4	Sewer Administration - Expenses	3,605.00
G 8120.4	Sanitary Sewers - Expenses	515.00
G 8130.4	Sewage Treatment & Disposal	18,825.05
G 9030.8	Social Security & Medicare (Sewer)	1,467.75
G 9789.1	Long Term Debt Principal	16,727.20
G 9789.1 A	Long Term Debt Interest	0.00
G 9789.2 A	Short Term Debt Interest	0.00
G 9000	Transfer to Same Fund	0.00
G 9901	Transfer to Other Fund	0.00
		<b>56,140.00</b>

<b>Solid Waste - Revenues (CL)</b>		<b>2026 - 2027</b>
Bal Fwd	Balance as of June 1, 2026	700.00
SWA 2130	Trash Bags, Labels, Tipping	17,900.00
SWA 2401	Interest & Earnings - Bank Accounts	15.00
SWA 2700	Other Income	0.00
SWA 5000	Transfer from Same Fund	0.00
SWA 5031	Transfer from Other Funds	0.00
		<b>18,615.00</b>

<b>Solid Waste - Appropriations (CL)</b>		<b>2026 - 2027</b>
SWA 1990	Contingent Account	0.00
SWA 8160.1	Public Works Supt / Lead Labor - G Snyder	3,000.00
SWA 8160.1 A	Public Works Labor (FT)	3,000.00
SWA 8160.1 B	Public Works Labor (PT) - K Smuda, R Steward	2,800.00
SWA 8160.4	Weekly Trash Expenses	2,500.00
SWA 8160.4 A	Weekly Recycle Expenses - Waste Management	4,000.00
SWA 8160.4 A	Tipping Fees	2,700.00
SWA 8160.4 B	Recycle Expense	0.00
SWA 9030.8	Social Security & Medicare (Solid Waste)	615.00
SWA 9000	Transfer to Same Fund	0.00
SWA 9901	Transfer to Other Fund	0.00
		<b>18,615.00</b>

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<b>Water Fund - Revenues (F)</b>		<b>2026 - 2027</b>
Bal Fwd	Balance as of June 1, 2026	12,000.00
F 2140	Water Receipts	81,500.00
F 5000	Water Debt Receipts (Transfer from Water Ck)	16,000.00
F 2148	Interest & Penalties (Water)	2,000.00
F 2401	Interest & Earnings - Bank Accounts	50.00
F 2680	Insurance Recoveries	0.00
F 2770	Other Income	100.00
F 5000	Transfer from Same Fund	0.00
F 5031	Transfer from Other Funds	0.00
		<b>111,650.00</b>

<b>Water Fund - Appropriations (F)</b>		<b>2026 - 2027</b>
F 1990	Contingent Account	3,000.00
F 8310.1 A	Water Operator - S Smuda	20,000.00
F 8310.4	Postage	1,545.00
F 8310.4 A	Office Expenses	1,000.00
F 8320.4	Source of Supply and Power - Expenses	19,000.00
F 8330.4	Purification - Expenses	6,180.00
F 8340.4	Transmission & Distribution - Expenses	10,506.00
F 9030.8	Social Security & Medicare (Water)	2,419.00
F 9789.1	Long Term Debt Principal	48,000.00
F 9000	Transfer to Same Fund	0.00
F 9901	Transfer to Other Fund (Backhoe & Others)	0.00
		<b>111,650.00</b>