

Village of South Dayton
 BUDGET 2026 - 2027
TENTATIVE

Decrease = Blue Increase = Yellow Eliminated = Pink

General Fund - Revenues (A)		2025 - 2026	2026 - 2027	Change
Bal Fwd	Balance as of June 1, 2026	30,500.00	4,000.00	(26,500.00)
A 1001	Real Estate Taxes	256,769.00	330,000.00	73,231.00
A 1002	Pilot Payments - PV Housing	0.00	0.00	0.00
A 1090	Interest & Penalties (Real Estate Taxes)	1,500.00	1,500.00	0.00
A 1120	Share of Sales Tax	65,050.00	65,050.00	0.00
A 1130	Gross Utilities	6,000.00	6,000.00	0.00
A 1255	Clerk's Fees	100.00	100.00	0.00
A 2268	Dog Control Services	40.00	40.00	0.00
A 2389	Culture & Recreation Income - Other Governments	150.00	150.00	0.00
A 2389.1	Culture & Recreation Income - Pinochle	0.00	0.00	0.00
A 2389.2	Culture & Recreation Income - Faith Group	0.00	0.00	0.00
A 2401	Interest & Earnings - Bank Accounts	100.00	100.00	0.00
A 2401 CD	Interest & Earnings - CD's	0.00	21,000.00	21,000.00
A 2410	Rental of Property	50.00	50.00	0.00
A 2530	Games of Chance Licenses	25.00	25.00	0.00
A 2590	Building Permits	200.00	200.00	0.00
A 2610	Justice Courts - Collected Revenues (Village Portion)	7,000.00	7,000.00	0.00
A 2665	Sale of Equipment	2,500.00	2,500.00	0.00
A 2680	Insurance Recoveries	0.00	0.00	0.00
A 2705	Gifts & Donations - Private Sources	0.00	0.00	0.00
A 2770	Other Income (Including Petty Cash Income)	100.00	100.00	0.00
A 2771	Dissolution Study - Cattaraugus County	0.00	0.00	0.00
A 3001	Other State Aid (AIM)	4,511.00	4,511.00	0.00
A 3005	Mortgage Tax	2,200.00	2,200.00	0.00
A 3089	State Aid Per Capita	300.00	300.00	0.00
A 3501	Consolidated Highway Aid (CHIPS) (POP)	45,000.00	45,000.00	0.00
A 5000	Transfer from Same Fund	0.00	0.00	0.00
A 5031	Transfer from Other Funds	0.00	0.00	0.00
A 5031.1	Interfund Transfers (Water/Backhoe)	2,475.00	0.00	(2,475.00)
A 5031.2	Interfund Transfers (Sewer/Backhoe)	2,475.00	0.00	(2,475.00)
		427,045.00	489,826.00	62,781.00

General Fund - Appropriations (A)		2025 - 2026	2026 - 2027	Change
A 1010.1	Trustees (4 @ \$1,500.00 each)	6,000.00	6,000.00	0.00
A 1110.1	Police Justice	5,000.00	5,000.00	0.00
A 1110.4	Police Justice - Expenses	500.00	500.00	0.00
A 1110.4 A	Baliff	1,000.00	1,000.00	0.00
A 1110.4 B	Baliff - Expenses	100.00	100.00	0.00
A 1130.1	Court Clerk	3,500.00	3,500.00	0.00
A 1130.4	Court Clerk - Expenses	450.00	450.00	0.00
A 1210.1	Mayor	5,000.00	5,000.00	0.00
A 1210.4	Mayor - Expenses	100.00	100.00	0.00
A 1210.4 A	Mayor - Cell Phone Allowance	300.00	300.00	0.00
A 1325.1	Treasurer	34,320.00	34,320.00	0.00
A 1325.1 A	Treasurer - AUD Prep & Filing	1,000.00	1,000.00	0.00
A 1325.4 A	Payroll Management Services	1,600.00	1,800.00	200.00
A 1325.4 B	Treasurer - Office Supplies	5,000.00	5,200.00	200.00
A 1325.4 C	Treasurer - Cell Phone Allowance	120.00	120.00	0.00
A 1325.4 D	Treasurer - Postage	1,200.00	1,300.00	100.00
A 1325.4 E	Treasurer - Expenses	250.00	250.00	0.00
A 1355.4	Assessment Roll Expenses	450.00	525.00	75.00
A 1410.1	Clerk	14,100.00	14,100.00	0.00
A 1415.1	Clerk Assistant	2,000.00	0.00	(2,000.00)
A 1420.1	Attorney	2,000.00	4,000.00	2,000.00
A 1432.1	Project Coordinator	1,500.00	0.00	(1,500.00)
A 1450.1	Elections	1,500.00	3,000.00	1,500.00
(continued)				

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General Fund - Appropriations (A) (continued)		2025 - 2026	2026 - 2027	Change
A 1620.4	Village Hall Utilities & Expenses	15,000.00	16,500.00	1,500.00
A 1620.4 A	Records Management	400.00	100.00	(300.00)
A 1620.4 B	Contracted Maintenance - Cleaning	2,000.00	0.00	(2,000.00)
A 1620.4 C	Contracted Maintenance - Gardening	650.00	0.00	(650.00)
A 1620.4 D	Contracted Maintenance - Extra	0.00	0.00	0.00
A 1640.4	Village Garage Utilities	3,500.00	2,750.00	(750.00)
A 1640.4 A	Village Garage - Expenses	4,000.00	1,000.00	(3,000.00)
A 1720.0	Benefits & Awards	400.00	100.00	(300.00)
A 1910.4	Unallocated Insurance	25,000.00	27,721.00	2,721.00
A 1920.4	Municipal Dues	600.00	800.00	200.00
A 1921.4	Dissolution Study Expenses	0.00	40,000.00	40,000.00
A 1989.4	Conewango Watershed - Maintain Dredge	300.00	300.00	0.00
A 1990	Contingent Account	0.00	0.00	0.00
A 2610 (Ap)	Office of the State Comptroller - Funds Paid Out	4,800.00	4,800.00	0.00
A 3310.4	Signs	250.00	250.00	0.00
A 3510.1	Control of Dogs	1,140.00	1,140.00	0.00
A 3510.4	Control of Dogs - Expenses	200.00	200.00	0.00
A 3620.1	Code Enforcement Officer	3,250.00	3,250.00	0.00
A 3620.4	Code Enforcement Officer - Expenses	250.00	250.00	0.00
A 5010.1	Public Works Supt / Lead (FT/PT)	49,000.00	49,000.00	0.00
A 5010.1 A	Public Works Supt / Lead (FT) - Insurance	3,500.00	3,500.00	0.00
A 5010.4	Public Works Supt / Lead (FT/PT) - Expenses	100.00	100.00	0.00
A 5110.1	Public Works Labor (FT)	43,800.00	43,800.00	0.00
A 5110.1 A	Public Works Labor (FT) - Insurance	3,500.00	3,500.00	0.00
A 5110.1 B	Public Works - Overtime (FT/PT)	3,500.00	2,000.00	(1,500.00)
A 5110.1 C	Public Works Labor (PT)	18,700.00	11,250.00	(7,450.00)
A 5110.2	Street Equipment & Repairs	15,000.00	2,500.00	(12,500.00)
A 5110.4	Street Maintenance - Expenses	15,000.00	12,500.00	(2,500.00)
A 5110.4 A	Public Works - Cell Phone Allowance	240.00	240.00	0.00
A 5110.4 R	Public Works - Reimbursable Expenses	0.00	0.00	0.00
A 5112.4	Streets Capital Improvements	15,000.00	12,500.00	(2,500.00)
A 5142.2	Snow Removal - Equipment	10,000.00	3,000.00	(7,000.00)
A 5142.4	Snow Removal - Expenses	15,000.00	1,000.00	(14,000.00)
A 5145.4	Snow Removal - Town of Dayton - Shared Services	0.00	50,000.00	50,000.00
A 5182.4	Street Lighting - Expenses	8,000.00	8,500.00	500.00
A 5410.4	Sidewalks	0.00	0.00	0.00
A 6410.4	Advertising	1,317.00	1,317.00	0.00
A 7110.4	Village Park, Depot - Lighting & Expenses	2,000.00	2,000.00	0.00
A 7140.4	Playground - Lighting & Expenses	500.00	500.00	0.00
A 7550.4	Celebrations	500.00	500.00	0.00
A 8160.4	Refuse - Bulk Trash	13,753.00	13,753.00	0.00
A 8540.4	Drainage	1,000.00	0.00	(1,000.00)
A 8560.4	Shade Trees	4,000.00	4,000.00	0.00
A 9010.8	NYS Retirement System	23,648.00	25,750.00	2,102.00
A 9030.8	Social Security & Medicare (General)	12,800.00	12,800.00	0.00
A 9040.8	Cattaraugus Co. Comp Insurance	2,990.00	2,990.00	0.00
A 9050.8	NYS Unemployment & Re-Employment Insurance	4,000.00	4,000.00	0.00
A 9055.8	NYS Disability Insurance	1,000.00	1,000.00	0.00
A 9789.1 A	RAN / BAN Interest	0.00	31,100.00	31,100.00
A 9000	Transfer to Same Fund	0.00	0.00	0.00
A 9901	Transfer to Other Fund	0.00	0.00	0.00
A 9950	Transfer to Capital Fund	0.00	0.00	0.00
		416,578.00	489,826.00	73,248.00
Total Expenses		416,578.00	489,826.00	73,248.00
Total Revenues		170,276.00	159,826.00	(10,450.00)
		246,302.00	330,000.00	83,698.00
Assessed Value		19,099,069.00	19,058,110.00	
Increase		1.2896021	1.7315463	

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Sewer Fund - Revenues (G)		2025 - 2026	2026 - 2027	Change
Bal Fwd	Balance as of June 1, 2026	900.00	6,000.00	5,100.00
G 2120	Sewer Receipts	39,000.00	40,140.00	1,140.00
G 5000	Sewer Debt Receipts (Transfer from Sewer Ck)	16,240.00	10,000.00	(6,240.00)
G 2401	Interest & Earnings - Bank Accounts	0.00	0.00	0.00
G 2770	Other Income	0.00	0.00	0.00
G 5000	Transfer from Same Fund	0.00	0.00	0.00
G 5031	Transfer from Other Funds	0.00	0.00	0.00
		56,140.00	56,140.00	0.00

Sewer Fund - Appropriations (G)		2025 - 2026	2026 - 2027	Change
G 1990	Contingent Account	0.00	0.00	0.00
G 8110.1	Waste Water Treatment Operator	15,000.00	15,000.00	0.00
G 8110.4	Sewer Administration - Expenses	3,500.00	3,605.00	105.00
G 8120.4	Sanitary Sewers - Expenses	500.00	515.00	15.00
G 8130.4	Sewage Treatment & Disposal	17,000.00	18,825.05	1,825.05
G 9030.8	Social Security & Medicare (Sewer)	1,425.00	1,467.75	42.75
G 9789.1	Long Term Debt Principal	16,240.00	16,727.20	487.20
G 9789.1 A	Long Term Debt Interest	0.00	0.00	0.00
G 9789.2 A	Short Term Debt Interest	0.00	0.00	0.00
G 9000	Transfer to Same Fund	0.00	0.00	0.00
G 9901	Transfer to Other Fund (Backhoe & Others)	2,475.00	0.00	(2,475.00)
		56,140.00	56,140.00	0.00

Solid Waste - Revenues (CL)		2025 - 2026	2026 - 2027	Change
Bal Fwd	Balance as of June 1, 2026	700.00	700.00	0.00
SWA 2130	Trash Bags, Labels, Tipping	17,900.00	17,900.00	0.00
SWA 2401	Interest & Earnings - Bank Accounts	15.00	15.00	0.00
SWA 2700	Other Income	0.00	0.00	0.00
SWA 5000	Transfer from Same Fund	0.00	0.00	0.00
SWA 5031	Transfer from Other Funds	0.00	0.00	0.00
		18,615.00	18,615.00	0.00

Solid Waste - Appropriations (CL)		2025 - 2026	2026 - 2027	Change
SWA 1990	Contingent Account	0.00	0.00	0.00
SWA 8160.1	Public Works Supt / Lead Labor	3,000.00	3,000.00	0.00
SWA 8160.1 A	Public Works Labor (FT)	3,000.00	3,000.00	0.00
SWA 8160.1 B	Public Works Labor (PT)	2,800.00	2,800.00	0.00
SWA 8160.4	Weekly Trash Expenses	2,500.00	2,500.00	0.00
SWA 8160.4 A	Weekly Recycle Expenses - Waste Management	4,000.00	4,000.00	0.00
SWA 8160.4 A	Tipping Fees	2,700.00	2,700.00	0.00
SWA 8160.4 B	Recycle Expense	0.00	0.00	0.00
SWA 9030.8	Social Security & Medicare (Solid Waste)	615.00	615.00	0.00
SWA 9000	Transfer to Same Fund	0.00	0.00	0.00
SWA 9901	Transfer to Other Fund	0.00	0.00	0.00
		18,615.00	18,615.00	0.00

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Water Fund - Revenues (F)		2025 - 2026	2026 - 2027	Change
Bal Fwd	Balance as of June 1, 2026	0.00	12,000.00	12,000.00
F 2140	Water Receipts	67,725.00	81,500.00	13,775.00
F 5000	Water Debt Receipts (Transfer from Water Ck)	0.00	16,000.00	16,000.00
F 2148	Interest & Penalties (Water)	4,000.00	2,000.00	(2,000.00)
F 2401	Interest & Earnings - Bank Accounts	50.00	50.00	0.00
F 2680	Insurance Recoveries	0.00	0.00	0.00
F 2770	Other Income	100.00	100.00	0.00
F 5000	Transfer from Same Fund	0.00	0.00	0.00
F 5031	Transfer from Other Funds	0.00	0.00	0.00
		71,875.00	111,650.00	39,775.00

Water Fund - Appropriations (F)		2025 - 2026	2026 - 2027	Change
F 1990	Contingent Account	0.00	3,000.00	3,000.00
F 8310.1	Public Works Supt / Lead Labor	0.00	0.00	0.00
F 8310.1 A	Water Operator	20,000.00	20,000.00	0.00
F 8310.4	Postage	1,500.00	1,545.00	45.00
F 8310.4 A	Office Expenses	200.00	1,000.00	800.00
F 8320.4	Source of Supply and Power - Expenses	20,000.00	19,000.00	(1,000.00)
F 8330.4	Purification - Expenses	6,000.00	6,180.00	180.00
F 8340.4	Transmission & Distribution - Expenses	10,200.00	10,506.00	306.00
F 9030.8	Social Security & Medicare (Water)	1,000.00	2,419.00	1,419.00
F 9789.1	Long Term Debt Principal	53,400.00	48,000.00	(5,400.00)
F 9000	Transfer to Same Fund	0.00	0.00	0.00
F 9901	Transfer to Other Fund (Backhoe & Others)	2,475.00	0.00	(2,475.00)
		114,775.00	111,650.00	(3,125.00)