



The Future of the Village of South Dayton: An Evaluation of Dissolution & Alternatives

Baseline Report

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December, 2025

Prepared for
Village of South Dayton

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Summary

The Village of South Dayton, NY engaged CGR to evaluate the impact of potentially dissolving the Village with future services provided by the Town of Dayton and others.

The first phase of this work is to inventory Village and Town services to create a baseline of current operations. This report outlines our understanding of current Village and Town services, government structures and finances based on data supplied by the Town and Village and on our interviews with key stakeholders.¹

Village of South Dayton

Governance: The Village of South Dayton is governed by an elected, five-member Village Board consisting of a Mayor and four Trustees.

Total Staffing: 18 employees. One full-time; remainder are part-time.

Major Services: Water & Sewer, Public Works, Code Enforcement, Clerk/Treasurer, Village Court, Library, Depot, Playground.

Financial Summary:

- The Village budgeted for a total of \$619,575 in expenses for FY2025-26. The General Fund has 69% of expenses followed by the Water & Sewer fund at 19%. Revenue primarily comes from real estate taxes (60%) followed by county sales tax distribution & state highway funding (CHIPS).
- The Village reports a debt of approximately \$1.95 million for the water system to be paid off over 38 years and approximately \$800,000 for the sewer system to be paid off over 29 years, both at 0% interest. The Village is waiting for NYS and the Environmental Facilities Corporation (EFC) to finalize funding. The Village also has approximately \$709,750 in revenue anticipation notes for EPA stormwater improvements and the DEC-ZEV charging station. Both projects should be fully reimbursed through grants.
- The Village's overall budget, including all funds has increased 11% since FY2023-24, with the largest budget increase for sewer expenses.
- The Village property tax rates have also risen over time from \$10.33 per \$1,000 in FY 2020-21 to \$13.44 per \$1,000 in FY2025-26.

¹ A full list of interviews appears in the Appendix.

Town of Dayton

Governance: The Town of Dayton, New York, is governed by a five-member elected Town Board, which includes a Town Supervisor and four council members. The board is responsible for overseeing the town's operations and finances.

Staffing: 20 positions. Three full time; the remainder are part time.

Major services: Highway, Code Enforcement, Clerk, Court

Financial summary

- The Town budgeted for a total of \$815,926 (not including the Lighting District and the Dayton and South Dayton Fire District Funds) in 2025, with the largest portion of funds (43%) going to the Highway Townwide Fund followed by the General Townwide fund (31%) and the Highway Outside Village Fund (23%). The majority (88%) of revenues comes from property taxes.
- The Town's overall budget has remained fairly steady over the past three years with the 2025 budget declining 1.1% from 2023 and 1.2% from 2024.
- The Town of Dayton taxes Town and Village properties at the same rate for all its General and Highway Funds, both inside and outside the Village. Rates have fluctuated between 5.34 and 4.83 per \$1000 over the last five years.
- The NYS Office of the Comptroller conducted reviews of the Town Supervisor's records and reports and the Town fund balance management in 2020 and 2024 citing several issues and recommendations, only some of which have been implemented.

Acknowledgements

CGR would like to thank all those at the Village of South Dayton and the Town of Dayton who provided requested data, responded to our many follow up questions, and took time to talk with us and share their insights. CGR would also like to thank Mayor Killock and Village Clerk Barbara Scott for facilitating our site visit.

Staff Team

This document was prepared by Alice Carle and Alina Santiago, with guidance and input from Paul Bishop.

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Introduction

Government reorganization or dissolution, particularly at the local level, can be a way to improve efficiency, reduce costs and enhance service delivery. It has the potential to reduce service duplication, leverage economies of scale, and contribute to fiscal stability. The Village of South Dayton, NY engaged CGR to evaluate the impact of potentially dissolving the Village with future services provided by the Town of Dayton and others.

The first phase of this work is to inventory Village and Town services to create a baseline of current operations. This report outlines our understanding of current Village and Town services, government structures and finances based on data supplied by the Town and Village and on our interviews with key stakeholders.²

Village of South Dayton

Village Services Overview

Village Board

The Village of South Dayton Board is comprised of four elected Trustees and the Mayor. The Village Board is the legislative and policy-making body responsible for managing Village affairs, finances, services and property. The Board meets monthly.

Trustees serve two-year terms. The Village holds elections in March for these positions. Two trustee positions are elected in one year and other trustee seats are elected the following year. Trustees are paid \$600 in 2025.

Village Mayor

The Village Mayor presides over Village Board of Trustees meetings, appoints officers and employees, executes contracts and acts as the Village's chief executive. In South Dayton, the Mayor is elected to two-year terms in March and was paid \$5,000 in 2025.

² A full list of interviews appears in the Appendix.

Water and Sewer

Key services provided

Water & Wastewater System	Duties
Water & sewer provision	<p>Serves 275 households: 125 water only and 150 water and sewer.</p> <p>Rates are based on gallons used. The base rate for water (0–5,000 gallons used) is \$83.00 with increasing rates for 5,000+ gallons used. Sewer rates are based on water gallons used.</p> <p>The Water Main Length is approximately 6 miles long with one 250,000-gallon Water Storage Tank and one water filtration plant.</p> <p>The Sewer Main Length is approximately 3.5 miles long with one sewer pump station and one sewer plant.</p>
Monitoring, testing & reporting	Both systems are monitored and treated daily by Water/Sewer Operator with back up from DPW. Water and sewer sampling and testing results sent to Cattaraugus Co. Dept of Health monthly.
System maintenance	Maintenance such as cleaning filters and preventative pump maintenance is performed on a weekly basis. The Village DPW will assist the water operator if any repairs need to be made.
Property maintenance	<p>Village DPW plows and mows all water and sewer properties:</p> <ul style="list-style-type: none"> • Water Plant: Mill St. • Water Tank: Main St. • Sewer Plant: East Railroad St, • Sewer Pump Station on Maple St.

Staff

One part-time employee fills the positions of Water Operator and Wastewater Operator. The budgeted salary for Water Operator is \$20,000 and the budgeted salary for Wastewater Operator is \$15,000.

Observations of challenges

Some of the observed challenges for water and sewer are:

- **Funding.** The water and sewer system needed major repairs that were completed in a project in 2023. As a result, the Village reports a debt of approximately \$1.95 million for the water system to be paid off over 38 years and approximately \$800,000 for the sewer system to be paid off over 29 years, both at 0% interest. The Village is waiting for NYS and the Environmental Facilities Corporation (EFC) to finalize funding.
- **Additional repairs needed.** The system is still in need of some investment as there are some lines close to 90 years old in the Village that should be replaced.
- **Staffing.** With only one part-time employee, Water and Sewer relies on DPW to assist with repairs and help fix water leaks.

Overlap with Town or other layers of government

Water and Sewer has no overlap in services with the Town of Dayton or the County.

Village Public Works

Key services provided

Department of Public Works	Duties
Maintain Village Roads & Sidewalks	Responsible for the maintenance, repair, and upkeep, including snow and ice removal, for about 8 Village roads that make up nearly 17 lane miles and approximately 3.8 miles of sidewalks.
Trim Trees and Cut Branches	Trims brush and branches from roadsides and removes barriers within the right-of-way that pose a hazard.
Mowing for Village Property	Mow for all Village property as well as pick up leaves, brush and yard waste.
Garbage and Yard Waste Service	<p>DPW staff collect garbage and yard waste once a week for fewer than 100 households. Residents must purchase garbage tags and place them on each garbage bag for it to be collected.</p> <p>Bulk garbage is picked up a few times a year.</p> <p>DPW hauls trash (34 miles round trip) to a transfer station in Fredonia, NY. Cattaraugus County has a small transfer station in Dayton, NY but it does not accept the quantity the Village needs to dispose of and would cost more.</p>
Assist Water and Sewer	Acts as a backup to Water and Wastewater Operator. Helps take daily samples, assists with repairs, and

Department of Public Works	Duties
	maintains the water and sewer facilities by mowing, and picking up leaves, brush, yard waste.

Staff

The Village's DPW has three staff members. The DPW Lead and one laborer are part-time, and one laborer is full time. The Village's General Fund provides \$111,500 for the salary of these three employees and \$8,800 comes from the Solid Waste Fund.

Position	Hours
DPW Lead (PT)	20hrs/week
DPW Laborer (FT)	40hrs/week
DPW Laborer (PT)	50hrs/biweekly

Observations of challenges

- **Funding.** The Department of Public Works is unable to purchase new equipment under current budget amounts without taking on debt for the Village.
- **Equipment Issues.** DPW staff indicated the need to upgrade both vehicles and equipment. They are most in need of a new truck to plow snow, since one of their current trucks is unable to pass inspection due to a slow leak in air brake chambers (does not affect air brake function), a non-functional radiator cooling fan control module, insufficient exterior lighting, and a rusted truck frame.

Overlap with Town or other layers of government

During the course of the project, the Village entered into an agreement with the Town Dayton to provide snow and ice removal for the streets within the Village from November 2025 to April 2026. The Village and Town also often help each other out in informal ways such as borrowing equipment and sharing fuel.

Village Code Enforcement

Key services provided

Code Enforcement Office	Duties
Issue building permits	The code enforcement officer reviews all permit applications, conducts inspections and issues all building permits for Village residents. About 10-15 permits are issued every year.

Code Enforcement Office	Duties
Investigate complaints	If the Village receives a complaint about a property, the Code Enforcement Officer will investigate the issue.
Enforce building codes	If a property is found to be out of compliance with the Village's building code, the Code Enforcement Officer will speak with the resident. Right now, no code violations are issued.

Staff

There is one part-time staff member for Code Enforcement. The staff member has a salary of \$3,250.

Observations of challenges

- **Lack of Zoning in the Village.** The Village does not currently have any zoning. If the Village were to dissolve, previous Village residents would need to be aware of the fact that new structures would need to comply with Town Zoning code.
- **Poor Record Keeping.** Previous Code Enforcement Officers did not keep good track of building records and the current officer is not even sure where all the past records are. All current permits are stored on the code officer's flash drive. Transitioning the records and outstanding applications to new a code enforcement officer may be challenging as there is no formal system in place.
- **No Violations Issued.** No code violations are issued. The current code enforcement officer typically talks to residents instead. Residents are aware of the times he is working in the Village, however, and may not do work on that day to avoid any issues.
- **Funding.** There is a very limited budget of \$250 for code enforcement expenses. New NYS code books are coming out soon, and cost about \$1,000. Although the cost is supposed to be reimbursed by the state, they have not been in the past and the up-front cost could be a strain on the Village.

Overlap with Town or other layers of government

There is no overlap between the Village code enforcement and other layers of government, but the Town has its own code and zoning staff.

Village Clerk/Treasurer's Office

Key services provided

Village Clerk/Treasurer Office	Duties
Records management	Ensures proper maintenance and disposition of village records, including ordinances, budgets, and official correspondence.
Village Board clerk	Attends all Village Board meetings, acts as clerk to the board, and maintains the official minutes and resolutions.
Licensing and permits	Issues licenses for building in the Village and handicap parking.
Notary	Provides notary services for residents
Revenue and collection	<p>Collects all Village taxes and assessments.</p> <p>Handles billing and collection for water/sewer and other fees.</p> <p>Receives, deposits and issues receipts for all Village money, with exception of the Village Court. The Clerk accepts Court payments but turns those payments over to the Court Judge.</p>
Personnel & Payroll	<p>Records DPW and Administrative staff hours. Processes biweekly payroll with payroll company, transfer funds to payroll account, record labor distribution for hours worked per department (General, Sewer, Solid Waste, Water), maintain historical payroll data and quarterly payroll reports. Process and submit employee monthly NYS Retirement contributions.</p> <p>Maintains all employee personnel files, payroll data, Paid Time Off, holiday hours, NYS Retirement files, Civil Service data, tax withholding forms, Employee Handbook, HR tasks.</p> <p>Process employee changes with Civil Service (new hires, terminations, pay rate changes)</p>
Financial and administrative	<p>Manages 22 Village bank accounts, maintains financial records, prepares financial reports, assists with budget preparation</p> <p>Processes all income and expense transactions (approx. 884 income and 573 payment transactions)</p>

Village Clerk/Treasurer Office	Duties
	Prepares annual financial report. Gather data, complete report (approx. 40 hours to complete) and submit to NYS OSC. Work with Auditor to answer inquiries.
	Prepares CHIPS reimbursement documents. Gather paid invoices and complete reports on a quarterly basis
Construction projects	Acts as the CFO for current and past construction projects including water, sewer, stormwater & ZEV charger. In partnership with the Mayor, manages requests from various parties associated with these projects (i.e., engineers, legal advisors, NYS EFC, etc.)
Other	Orders equipment and supplies for the Court, DPW, Library, Village Office Prepares and process legal ads, employment ads, special event ads for local newspapers. Creates, prints, distributes or mails special event flyers (Easter, Music in the Park, Christmas), Water/Sewer notices, Bulk Trash notices, Water Quality Reports. Total printed 350 to 800 depending on document.

Staff

The Village Clerk/Treasurer's office is staffed by three part-time people for a total personnel cost of \$50,420.

Position	Hours
Village Clerk/Treasurer	32.5 hrs/week
Deputy Clerk/Treasurer	12 hrs/week
Clerk Assistant	5 hrs/week

An estimate of the time spent on Village duties vs Water Sewer duties by the Village Clerk/Treasurer's Office appears below.

Current Village Position	Estimated time spent on Village duties	Estimated time spent on Water/Sewer duties
Village Clerk/Treasurer	35%	65%
Deputy Clerk	10%	90%
Clerk Assistant	10%	90%

Observations of challenges

- **Water/sewer system billing.** The water system meters do not have an automated upload to the billing program, requiring the Clerk/Treasurer's office to manually generate bills. DPW staff read the electronic meters and report usage figures back to the Clerk/Treasurer. The Clerk/Treasurer then generates approximately 350 bills in QuickBooks based on this data and mail bills out. This is done quarterly. The office also sends reminders to those who have overdue bills, prepare shut off tags and shut off notices as needed (often times for up to 20 customers). The Clerk does all the billing, the Deputy Clerk and/or Clerk Assistant helps with mailing. The Clerk enters payments into Quickbooks and makes deposits.
- **Limited payment methods.** The Village Clerk's office does not have the ability to accept credit cards or electronic payments.
- **Staff capacity.** While the Village Clerk/Treasurers office has improved its processes and procedures over the last few years, the work still exceeds current staffing capacity leading to long hours above and beyond those officially scheduled.

Overlap with Town or other layers of government

The Village Clerk has very little overlap with the Town Clerk the following exceptions:

- Handicap parking permits: both the Town and Village issue these permits
- Notary Services: Town Clerk is not a notary; Village Clerk offers this service

Village Court

Key services provided

Village Court	Duties
Civil Court	The Village Justice holds court on civil matters every second and fourth Monday of the month. During these court sessions the Justice hears vehicle & traffic cases (about 10 a month) and rental agreement cases.
Criminal Court	The Village Court holds a District Attorney Night on the third Thursday of every month in which criminal proceedings are heard and an ADA and public defender are present. There are usually about 6 or 7 criminal cases ongoing at once.
Court Clerk	As of October 2025, the Village Justice is currently performing the duties of a clerk, including filing, assisting the public, scheduling, document preparation and record keeping.

Staff

There are three budgeted staff members for the Village Court: the Court Justice, Court Clerk and Bailiff for a total of \$9,500. Currently, the Court Clerk position is being filled by the Village Court Justice.

Observations of challenges

- **Staffing.** The position of Court Clerk is currently being filled by the Village Court Justice. This position needs to be filled by a unique individual; however, with the potential for the Village to dissolve the Village has decided not to hire anyone new for the role.
- **Poor Policing.** The Village is patrolled by the County Sheriff and State Police since there is no police department in the Town of Dayton or the Village of South Dayton. County and State Police are not frequently seen in the area and criminal activity has increased as a result.
- **Internet Connection.** The courtroom is located in the back of the Village Hall building and often has internet connectivity issues on the Village WiFi network. The Court is hoping to be able to secure dedicated WiFi in the courtroom using funding from a potential grant.

Overlap with Town or other layers of government

There is no overlap between the Town and Village Courts. The two do have the same ADA and public defender.

Library

Key services provided

Village Library	Duties
Books Rentals and Computer Usage	<p>The Village Library is open about 15 hours per week to the public. It is not required to be a resident of the Village to rent books or use the Library computers.</p> <p>The Library Committee is working with new software to create a membership program. The membership program would still allow non-residents to attend the Library.</p>
Coffee Fundraiser	The Village Library sells coffee and snacks in the morning Monday through Saturday as a fundraiser for the Library, generating approximately \$4,400 annually.
Community Programs	The library hosts many programs open to the public including crafting, nail art, trick or treating, and more.

Literacy Programs	The Library is working with local schools to create a literacy program that invites kids to come read after school and provides them with a snack and juice.
Rental Space for Events	The Library rents out the space for other non-library sponsored events and programs.

Staff

The Village library has no paid staff members and is run by 12 volunteers and a seven-member volunteer Library Committee.

Observations of challenges

- **Funding.** The Village of South Dayton pays for utilities in the Library (which is connected to Village Hall), otherwise the Library is self-funded and relies on donations to fund activities and programs. The Library recently won a one-year private grant of \$20,000 that can be used on expanding programs, new equipment (the computers in the library were acquired using this grant) and other non-operational costs. While the grant is helping the Library this year, they will need to re-apply for it year after year and must continue to rely on patron donations for funding.
- **Finding Volunteers.** The Library Committee has trouble finding volunteers to staff and run programs for the Library. While there are some very dedicated volunteers, they are in need of more.

Overlap with Town or other layers of government

There is no overlap with the Village Library and other layers of government.

Depot

Key services provided

The South Dayton Depot is a Village-owned historic 1875 building located in the heart of the Village. It is destination for train excursions run by the [New York & Lake Erie Railroad](#) and is featured on [New York's Amish Trail](#). Visitors can tour the restored depot and its exhibits featuring memorabilia from its roles in the films *The Natural* and *Planes, Trains & Automobiles*. It also operates a small onsite gift shop. Beyond tourism, the depot periodically hosts youth and educational groups, and recently hosted its 150th anniversary celebration.

Funds generated through gift shop sales, fundraising and grants (approximately \$2,800 in FY 2025) are deposited into the Village's Depot fund for related expenses.

Staff

While the building is owned by the Village, the Depot is run by a group of volunteers who attend to physical upkeep, provide tours and programming, and raise funds.

Observations of challenges

- **Communication of events.** While the depot is a Village entity, the Village is not always aware of events being planned by volunteers. Consistent communication and coordination are needed.
- **Concerns about the future of the depot should the Village dissolve.** As a community gathering place and stop along tourist trails, the Depot is a cultural asset contributing to the history, quality of life, and uniqueness of the Village and Town. If the Village were to dissolve, there are concerns about the future of the depot including whether the Town would keep the depot and its management as is, repurpose it, or sell it outright. Stakeholders are devoted to the Depot and are keen to have the Town retain the Depot and ensure its future operations.

Overlap with Town or other layers of government

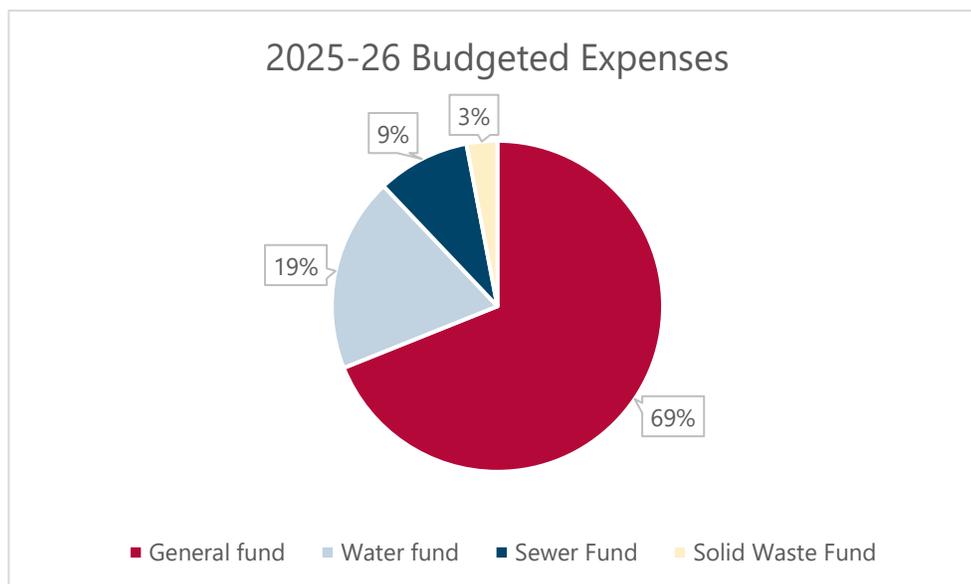
None.

Village Financial Profile

Budgets

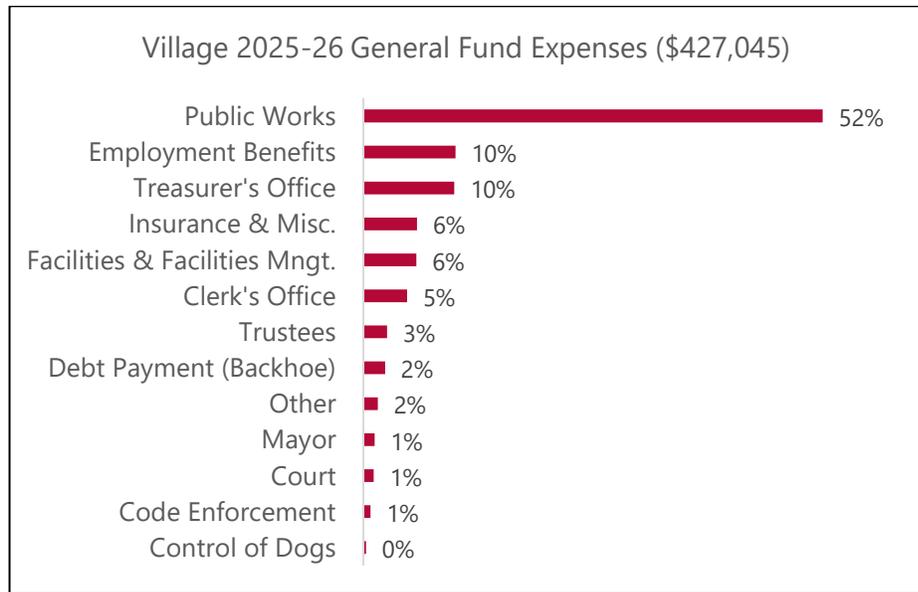
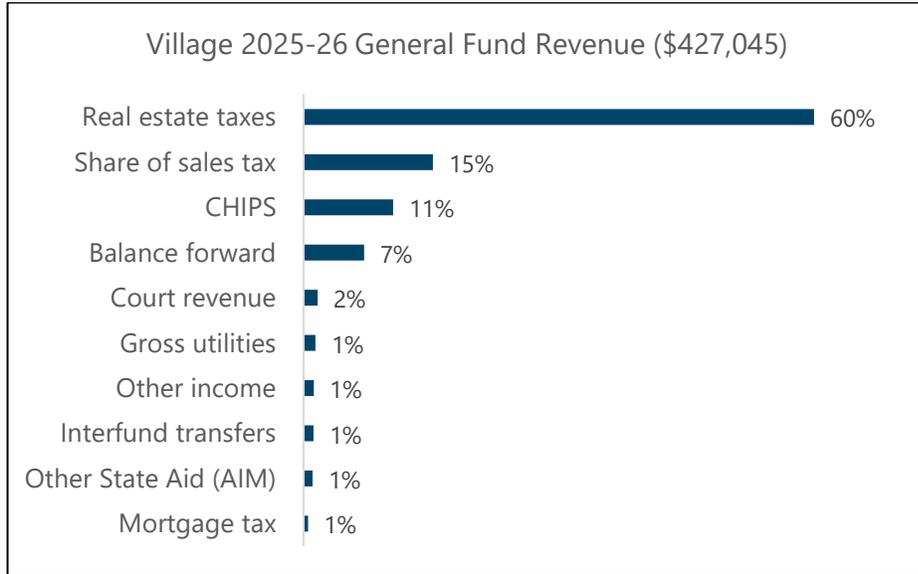
2025-26 Budget

The Village budgeted for a total of \$619,575 in expenses among all funds for FY2025-26. The General Fund generates the most expenses followed by the Water and Sewer Funds.



General Fund Budget

The Village budgeted for \$427,045 in General Fund revenues and expenses for FY2025-26. The largest source of revenue (60%) is generated through real estate taxes. An additional 26% come from sales tax and CHIPS (Consolidated Highway Aid from NYS). Costs are driven by Public Works, representing 52% of budgeted expenses. Additional cost drivers include employment benefits and the Treasurer’s office.



2025-26 Water Fund Budget

The Village budgeted for \$117,775 in Water Fund revenues and expenses for FY2025-26. Over half (55%) of expenses go toward operations while 45% are allocated for long term debt retirement.

Water Fund Expense	Budgeted Expense	Percent of Budget
Long Term Debt Principal	\$53,400	45%
Personnel & Benefits	\$24,000	20%
Source of Supply and Power	\$20,000	17%
Transmission & Distribution	\$10,200	9%
Purification	\$6,000	5%
Transfer to Other Funds	\$2,475	2%
Office & Postage	\$1,700	1%
Total	\$117,775	

Revenues primarily come from water receipts and water debt receipts.³

Water Fund Revenue Source	Budgeted Revenue	Percent of Budget
Water Receipts	\$67,725	58%
Water Debt Receipts	\$45,900	39%
Interest & Penalties	\$4,000	3%
Other Income	\$100	0%
Interest & Earnings	\$50	0%
	\$117,775	

2025-26 Sewer Fund Budget

Nearly three quarters (71%) of Sewer Fund expenses go to operations while 29% are allocated to long term debt retirement.

Sewer Fund Expense	Budgeted Expense	Percent of Budget
Sewage Treatment & Disposal	\$17,000	30%
Personnel & Benefits	\$16,425	29%

³ Water debt receipts are collections from a municipality or water authority to pay for capital improvements to water and sewer systems.

Long Term Debt Principal	\$16,240	29%
Sewer Administration	\$3,500	6%
Transfer to Other Fund	\$2,475	4%
Sanitary Sewers	\$500	1%
Total	\$65,140	

Sewer Fund revenues primarily come from water receipts and sewer debt receipts.⁴

Sewer Fund Revenue Source	Budgeted Revenue	Percent of Budget
Sewer Receipts	\$39,000	69%
Sewer Debt Receipts	\$16,240	29%
Balance Forward	\$900	2%
Total	\$56,140	

Solid Waste Fund

The Village budgeted for \$18,615 in Solid Waste Fund revenues and expenses for FY2025-26. Personnel and benefits are the largest cost driver comprising 51% of budgeted Solid Waste Fund expenses.

Solid Waste Fund Expense	Budgeted Expense	Percent of Budget
Personnel & Benefits	\$9,415	51%
Weekly Recycle Expenses	\$4,000	21%
Tipping Fees ⁵	\$2,700	15%
Weekly Trash Expenses	\$2,500	13%
Total	\$18,615	

⁴ Sewer debt receipts are collections from a municipality or water authority to pay for capital improvements to water and sewer systems.

⁵ Tipping fees are expenses charged for disposing of waste at landfills or transfer stations, typically based on the weight of the waste per ton.

Solid Waste Fund revenues come from trash bags, labels, and tipping⁶.

Solid Waste Fund Revenue Source	Budgeted Revenue	Percent of Budget
Trash Bags, Labels, Tipping	\$17,900	96%
Balance Forward	\$700	4%
Interest & Earnings	\$15	0%
Total	\$18,615	

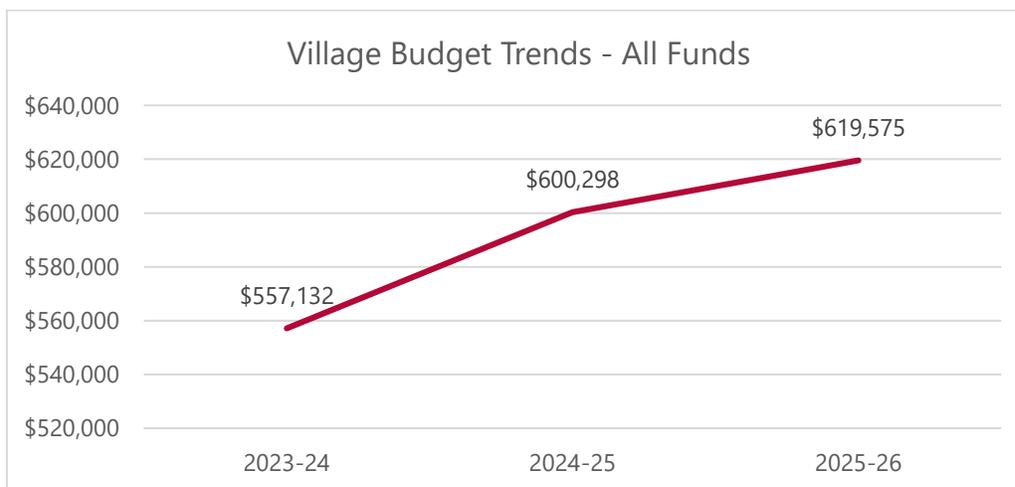
Debt

The Village reports debt of approximately \$1.95 million for the water system to be paid off over 38 years and approximately \$800,000 for the sewer system to be paid off over 29 years, both at 0% interest. The Village is waiting for NYS and the Environmental Facilities Corporation (EFC) to finalize funding.

The Village also has approximately \$709,750 in revenue anticipation notes for EPA stormwater improvements and the DEC-ZEV charging station. Both projects should be fully reimbursed through grants.

Financial Trends

The Village's overall budget, including all funds has increased 11% since FY2023-24.



⁶ Tipping revenue come from agreements with two local businesses that generate large amounts of solid waste. The Village picks this waste up, weighs it at their site, takes it to the transfer station. The Village bills these businesses quarterly.

There has been some variability among funds over the last three years. The Sewer Fund budget increased 45% since 2023-24 but consistently represents between 7%-9% of the overall budget. The Water Fund had a 17% increase from 2023-24.

	2023-24 Budget	2024-25 Budget	2025-26 Budget	% change from 2023-24
General Fund	\$397,617	\$438,808	\$427,045	7%
Water Fund	\$100,275	\$88,875	\$117,775	17%
Sewer Fund	\$38,725	\$46,100	\$56,140	45%
Solid Waste Fund	\$20,515	\$26,515	\$18,615	-9%
All Funds	\$557,132	\$600,298	\$619,575	11%

Property tax rates in the Village have also risen over time. In 2025, the owner of a median valued home of \$68,800⁷ in South Dayton would generate approximately \$924.95 in property taxes.

Fiscal Year	Assessed Value	Property Tax Raised	Rate Per/\$1000
2025 - 2026	\$19,099,069	\$256,769	13.44
2024 - 2025	\$19,059,324	\$250,382	13.14
2023 - 2024	\$18,898,753	\$244,131	12.92
2022 - 2023	\$19,932,263	\$246,445	12.36
2021 - 2022	\$16,228,542	\$192,483	11.86
2020 - 2021	\$15,776,061	\$163,004	10.33

Town of Dayton

Town Services Overview

Town Board

The Town of Dayton is governed by a five-member elected Town Board, which includes a Town Supervisor and four council members. Board members are elected to four-year terms. The Town Board meets on the third Wednesday of each month and is responsible for overseeing the Town's operations and finances. In 2025, Council members are paid \$2,251 each.

Town Supervisor

⁷ <https://censusreporter.org/profiles/16000US3668891-south-dayton-ny/>

The Town Supervisor is an elected position that acts as the chief executive officer and chief financial officer presiding over the Town board, managing the Town's daily operations, and overseeing the budget. Duties include preparing and administering the budget, appointing personnel, signing contracts, and serving as the main point of contact for citizens and other government agencies. The Town Supervisor was paid \$8,028 in 2025.

Planning Board

The Town of Dayton's Planning Board is comprised of six volunteer members who are appointed to five-year terms by the Town Board. The Planning Board is responsible for reviewing land use and development proposals to ensure they align with the Town's overall plans. Duties include reviewing and approving site plans, special use permits, and assisting with developing and amending the Town's master plan which guides land use and development. The Board meets every third Wednesday of the month.

Zoning Board of Appeals

The Town of Dayton's Zoning Board of Appeals is comprised of volunteer five members who are appointed to five-year staggered terms by the Town Board. The Zoning Board of Appeals hears and decides on zoning-related matters. Its main functions are to interpret the zoning ordinance, hear appeals from the decisions of zoning enforcement officers, and grant variances. The Board meets as needed.

Town Highway Department

Key services provided

Town Highway Dept.	Duties
Road & bridge maintenance	Responsible for the maintenance, repair and upkeep of all Town-owned roads and bridges, including snow and ice removal. There are 26 roads (51.63 lane miles, 25.6 center lane miles) and 8 bridges in the Town of Dayton, outside of the Village.
Drainage management	Maintains and improves drainage systems, including culverts and catch basins to prevent flooding.
Roadside management	Mows grass, trims brush and branches from the roadside, and removes barriers within the right-of-way that pose a hazard.
Equipment maintenance	Oversees the maintenance of the department's own vehicles, such as plows and trucks, to ensure they are in working order.
Public works projects	Planning and implementing new infrastructure projects, such as new roads or public access areas.

Staff

The highway department operates with 3 full-time staff and 2 part-time laborers.

Observations of challenges

The Town Highway Superintendent reports no challenges and a good working relationship with the Village of South Dayton.

Overlap with Village or other layers of government

The Town Highway Department provides mutual aid to the Village of South Dayton and other Towns in Cattaraugus County as needed. During the course of this project the Village contracted with the Town to provide snow and ice removal for the streets within the Village from November 2025 to April 2026.

Town Code Enforcement

Key services provided

Code Enforcement Officer	Duties
Permitting	<p>Issues building and zoning permits for land use, construction, alteration, or renovation of structures in the Town outside the Village.</p> <p>18 permits have been issued in 2025 at the time of writing: 3 pole buildings, 2 single family, 2 agricultural barns, 2 additions and 9 miscellaneous.</p> <p>17 permits were issued in 2024.</p>
Complaint Investigation	<p>If the Town receives a complaint about a property, the Code Enforcement Officer will investigate.</p>
Code Enforcement	<p>If a property is found to be out of compliance with zoning, land use or building codes, the Code Enforcement Officer will speak with the resident or issue a violation.</p> <p>14 violation notices have been sent in 2025 to date; 9 violation notices were sent in 2024.</p>

Staff

There is one part-time staff member for Code Enforcement who works approximately 8 hours/week.

Observations of challenges

- **Record Keeping.** Prior to the current code officer's tenure permits were not recorded and do not exist. The office now uses QuickBooks to track data turning invoices into building permits.
- **Unpermitted building.** Finding and tracking people who build without a permit can be challenging.

Town Clerk's Office

Key services provided

Town of Dayton Clerk	Duties
Records management	Ensures proper maintenance and disposition of town records, including ordinances, budgets, and official correspondence.
Filing officer	Manages and files official documents, including local laws, oaths of office, petitions, assessment rolls, fiscal reports, and official zoning maps.
Town Board clerk	Attends all Town Board meetings, acts as clerk to the board, and maintains the official minutes and resolutions.
Planning Board clerk	Attends all Planning Board meetings, maintains all official minutes.
Licensing and permits	Issues licenses for marriage, dogs, hunting & fishing, building (in the Town), and handicap parking.
Vital records	Issues birth, death and marriage certificates.
Tax collection	Bills and collects Town taxes

Staff

The Town Clerk's office is staffed by a part-time clerk who works 12 hours per week and a part-time deputy clerk who assists primarily during tax season for a total personnel cost of \$13,748.

Observations of challenges

- **Limited payment methods.** The Clerk's office does not have the ability to accept credit cards or electronic payments and would like to provide options other than cash or checks.

Overlap with Village or other layers of government

The Town Clerk has very little overlap with the Village Clerk the following exceptions:

- Handicap parking permits: both the Town and Village issue these permits
- Notary Services: Town Clerk is not a notary; Village Clerk offers this service

Town Court

Key services provided

Town Court	Duties
Civil Court	The Town Court has civil jurisdiction over claims of up to \$3,000. holds court on civil matters. Court is held the third Thursday of each month. Civil cases are heard between 4-5pm and vehicle and traffic law cases are heard from 6-7pm.
Criminal Court	The Village Court also hears criminal cases and shares the same Assistant District Attorney and public defender with the Village Court. Court is held the third Thursday of each month and criminal cases are heard from 6-7pm.
Court Clerk	The Court Clerk handles records, correspondence and the collection of fines and fees.

The Town Justice reports that case volumes vary. Town court revenues over the last four years is as follows:⁸

- 2024: \$7,282
- 2023: \$15,724
- 2022: \$11,654
- 2021: \$8,142

Staff

The Town Court operates with 4 part-time positions with a total personnel budget of \$12,530.

Position	Status
Town Justice	Part-time
Court Clerk	Part-time
Court Officer	Part-time
Court Prosecutor	Part-time

Observations of challenges

- The prosecutor comes to Dayton every other month. This may need to be increased if the Village's vehicle traffic law (VTL) and civil matters are absorbed by the Town Court.

⁸ NYS Office of the Comptroller Justice Court Fund: <https://www1.osc.state.ny.us/localgov/justice-court-fund/jc-dataviz.cfm>

Overlap with Village or other layers of government

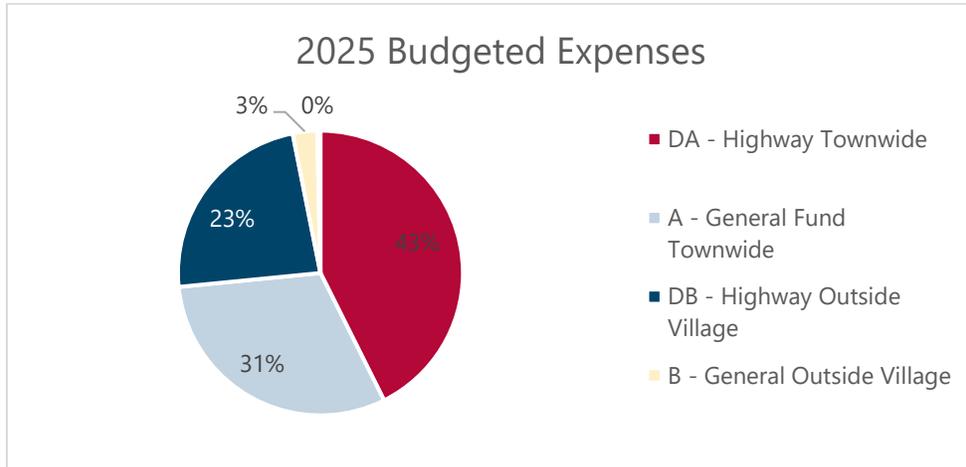
There is no overlap between the Town and Village Courts jurisdiction; however, the two do have the same ADA and public defender who work with the Town and Village on the same night.

Town Financial Profile

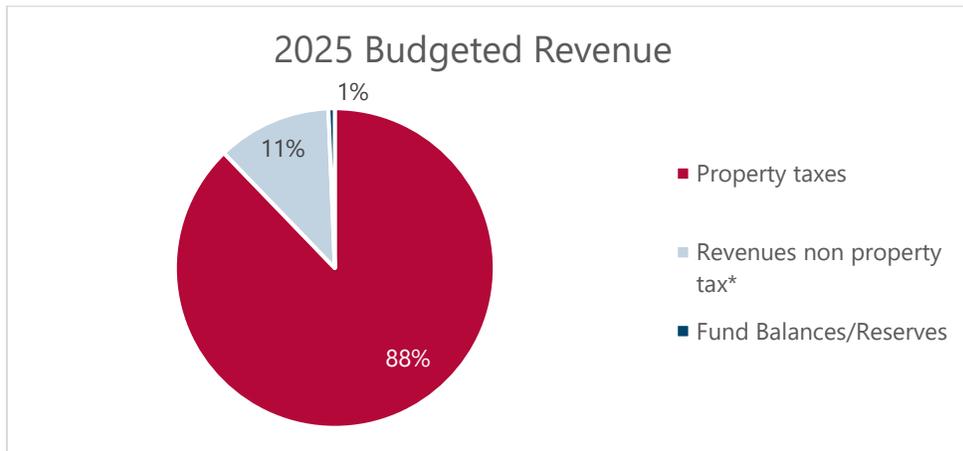
Budget

2025-26 Overall Budget

The Town of Dayton budgeted for a total of \$815,926 in revenues and expenses for FY2025-26.⁹



Revenues are generated primarily through property taxes. Sales tax revenue is split among DA, DB, and B funds.



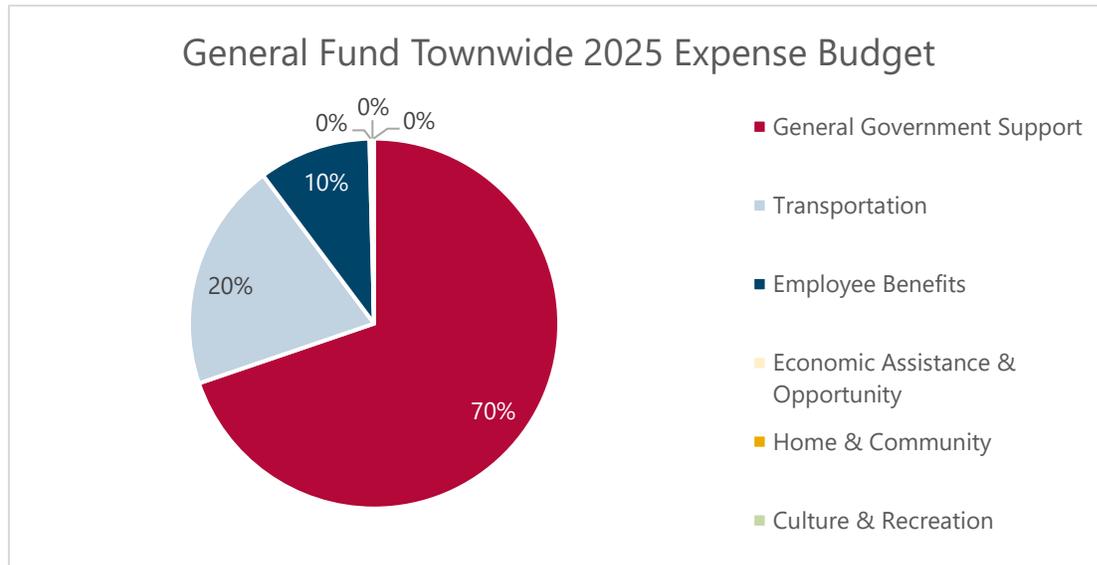
*Non-property tax is state-collected tax revenue (such as sales tax) that is distributed back to local governments.

⁹ This budget analysis does not include the Town Lighting District, the Dayton Fire District Fund and the South Dayton Fire District Fund. While the Town collects taxes for these purposes, the Fire Districts are managed by independent boards that set revenue and expense budgets. Tax revenues are directly paid to the Fire Districts. The Town manages the Lighting District.

General Fund Townwide (A Fund)

The General Fund Townwide (or A Fund) is the primary operating fund for the Town’s daily, town-wide operations and services. It covers the entire geographic area of the town, including any incorporated villages within its borders, for services that are provided to all residents.

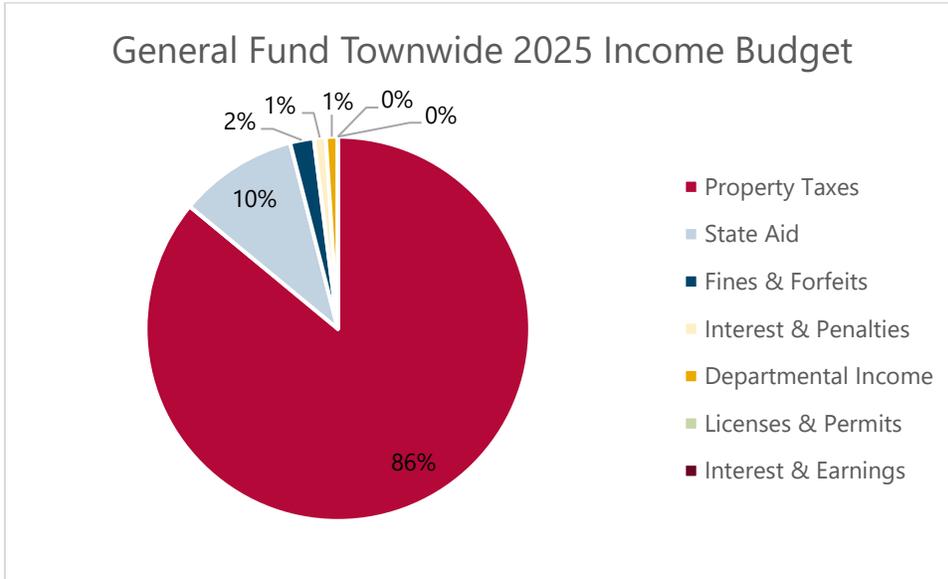
The Town budgeted for \$251,380 in Townwide General Fund expenses for 2025. The majority of expenses are for General Government Support at \$175,370 and Transportation at \$50,300, which includes the Superintendent of Highway’s salary. The other main cost driver is Employee Benefits (\$24,710).



General Government Support category within the General Fund is broken out in the table below.

General Govt Support Expense Breakout	Budgeted Expense	% Budget
Buildings	\$43,000	25%
Insurance & Misc	\$39,000	22%
Assessor's Office	\$18,400	10%
Clerk's Office	\$17,448	10%
Court	\$15,130	9%
Independent Accountant	\$15,000	9%
Town Board	\$9,604	5%
Attorney	\$8,500	5%
Supervisor's Office	\$8,288	5%
Records Management	\$1,000	1%
Total	\$175,370	

The Town budgeted for \$251,380 in Townwide General Fund revenues for 2025. The primary revenue source is property tax.



General Outside Village Fund (B Fund)

The General Outside Village Fund (or B Fund) is a fund used by towns to separate the costs of general government services provided only to the residents of the town who live outside the village, ensuring that village residents are not taxed for services they do not receive.

In 2025, the Town budgeted for \$22,555 in General Outside Village expenses and revenues.

General Govt Outside Village Expense	Budgeted Expense	% of Budget
Zoning	\$7,750	34%
Dog Control	\$6,300	28%
Contingency	\$3,213	14%
Employee Benefits	\$2,952	13%
Ambulance Service	\$1,500	7%
Registrar of Vital Statistics	\$600	3%
Planning	\$240	1%
Total	\$22,555	

General Govt Outside Village Revenue	Budgeted Revenue	% of Budget
Non-Property Tax Distribution ¹⁰	\$20,305	90%
Public Safety Services	\$1,250	6%
Zoning Fees	\$1,000	4%
Total	\$22,555	

Highway Townwide (DA Fund)

The scope of the DA Highway Townwide Fund (or DA Fund) covers highway expenses for the entire Town including those within the Village of South Dayton boundaries. In 2025, the Town of Dayton budgeted for \$347,824 in Highway Townwide revenue and expenses.

The largest budgeted costs centers are Interfund Transfers (which includes \$140,000 in sales tax transferred to the Highway DB Fund and \$10,000 to a capital reserve) and Snow Removal.

Highway Townwide Fund Expense	Budgeted Expense	Percent of Budget
Interfund Transfers (\$140k to Highway DB & 10k for a capital reserve)	\$150,000	43%
Snow Removal	\$102,080	29%
Machinery	\$72,000	21%
Employee Benefits	\$23,754	7%
Total	\$347,843	

Income is generated through property tax and sales tax revenues.

Highway Townwide Fund Revenue	Budgeted Revenue	Percent of Budget
Property Taxes	\$208,834	60%
Sales Tax	\$140,000	40%
Total	\$347,843	

¹⁰ Non-property tax is state-collected non-property tax revenue that is distributed back to local governments. Types of non-property tax distributions include sales tax and mortgage recording tax.

Highway Outside Village (DB Fund)

The Highway Outside Village Fund DB Fund is the accounting fund used by towns to pay for highway services in the part of the town located outside of any incorporated villages.

In 2025, the Town of Dayton budgeted for \$191,157 in Highway Outside Village expenses.

Highway Outside Village Fund Expense	Budgeted Expense	Percent of Budget
General Repairs	\$164,785	86%
Employee Benefits	\$23,372	12%
Misc. (contractual exp.)	\$3,000	2%
Total	\$191,157	

Income is generated through property tax and sales tax revenues.

Highway Outside Village Fund Revenue	Budgeted Revenue	Percent of Budget
Property Tax	\$153,995*	81%
Sales Tax	\$34,662	18%
Refund Prior Year	\$2,500	1%
Total	\$191,157	

*The Town's budget documents are unclear as to the amount to be raised by property tax. This table includes information from a summary page as well as the fund's budget sheet.

Dayton Fire District

A fire district in NYS is a special, independent district corporation that provides fire and emergency protection to a specific area within one or more towns. In 2025, the Dayton Fire District budgeted \$57,800 in revenues and expenses. The Town raises that revenue through property taxes and all funds go directly to the district.

South Dayton Fire District

The South Dayton Fire District budgeted \$54,067 in revenues and expenses in 2025. The Town raises that revenue through property taxes and all funds go directly to the district.

Lighting District

A lighting district is a specific geographic area within a town or municipality where streetlights are installed and maintained, and the costs are funded through a special fee on properties within that district. The Town budgeted \$3,000 in revenues and expenses for its lighting district. Revenues are generated by property taxes within the district and all funds go directly to the district.

Financial Trends

The Town's overall budget has held relatively steady over the past three years with the 2025 budget declining 1.1% from 2023 and 1.2% from 2024.

Town Budget ¹¹	2023 Budget	2024 Budget	2025 Budget	% change from 2023
Total	\$824,793	\$826,113	\$815,926	-1%

While the overall budget has remained fairly steady, there has been some variability among funds over the last three years. In 2025, the Town has shifted some expenses and revenues from the Town outside village highway budget to the Townwide highway budget.

Fund	2023 Budget	2024 Budget	2025 Budget	% change from 2023
A - General Townwide	\$214,353	\$217,757	\$251,380	17%
B - General Outside Village	\$22,678	\$17,777	\$22,555	-1%
DA - Highway Townwide	\$255,361	\$248,834	\$347,834	36%
DB - Highway Outside Village	\$327,701	\$339,045	\$191,157	-42%
Lighting District	\$4,700	\$2,700	\$3,000	-36%
Total All Funds	\$824,793	\$826,113	\$815,926	-1%

The Town of Dayton taxes Town and Village properties at the same rate for all its General and Highway Funds. Rates have fluctuated between 5.34 and 4.83 per \$1,000 over the last five years. In 2025, the owner of a median valued home of \$105,400¹² in the Town of Dayton would generate approximately \$518.57 in property taxes.

PROPERTY TAXES			
Year	Assessed Value	Rate per/\$1000	Property Tax Raised
2025	Town: \$67,724,601 Village: \$18,974,253	4.92	Town: \$333,292 Village: \$93,377
2024	Town: \$66,487,909 Village: \$18,999,101	5.06	Town: \$336,552 Village: \$96,170

¹¹ This budget analysis does not include the Town Lighting District, the Dayton Fire District Fund and the South Dayton Fire District Fund. While the Town collects taxes for these purposes, the Fire Districts are managed by independent boards that set revenue and expense budgets. Tax revenues are directly paid to the Fire Districts. The Town manages the Lighting District

¹² <https://censusreporter.org/profiles/06000US3600919840-dayton-town-cattaraugus-county-ny/>

2023	Town: \$65,465,119 Village: \$18,807,874	4.99	Town: \$326,807 Village: \$93,890
2022	Town: \$60,149,318 Village: \$16,973,639	4.91	Town: \$295,063 Village: \$83,264
2021	Town: \$59,881,031 Village: \$16,184,492	4.83	Town: \$289,429 Village: \$78,226
2020	Town: \$48,249,623 Village: \$15,704,977	5.34	Town: \$257,558 Village: \$83,833

Fire District and Light District rates have declined since 2020.

DAYTON FIRE DISTRICT			
Year	Assessed Value	Rate per/\$1000	Tax Raised
2025	\$48,845,795	1.18	\$57,800
2024	\$48,449,677	1.17	\$56,800
2023	\$47,488,014	1.18	\$55,800
2022	\$43,476,719	1.26	\$54,800
2021	\$43,445,600	1.24	\$53,800
2020	\$36,182,209	1.47	\$53,340

SOUTH DAYTON FIRE DISTRICT			
Year	Assessed Value	Rate per/\$1000	Tax Raised
2025	\$46,578,425	1.16	\$54,067
2024	\$45,379,795	1.23	\$55,899
2023	\$44,965,023	1.25	\$53,465
2022	\$41,334,006	1.26	\$51,718
2021	\$43,445,600	1.27	\$51,423
2020	\$35,837,652	1.41	\$50,543

LIGHT DISTRICT			
Year	Assessed Value	Rate per/\$1000	Tax Raised
2025	\$6,964,299	0.43	\$3,000
2024	\$6,738,459	0.40	\$2,700
2023	\$6,506,916	0.72	\$4,700

2022	\$5,921,507	0.79	\$4,700
2021	\$6,021,073	0.78	\$4,700
2020	\$4,995,775	0.94	\$4,700

Audit Concerns

In 2019 The NYS Office of the Comptroller (OFC) audited the Town of Dayton to assess the Town Supervisor’s records and reports and the Town’s fund balance management. In January 2020, it issued two reports¹³ on each topic identifying certain conditions and opportunities to improve Town processes and procedures for the Town Board’s review and consideration.

The OFC conducted a follow-up review in November 2024, which resulted in two reports issued in March 2025 detailing the Town's limited progress. The reports stated that Town officials had implemented no corrective action for any of the seven Supervisor records and reports management recommendations and addressed only two of the seven fund balance management recommendations.¹⁴

¹³ OFC Supervisor Record and Reports, January 2020: <https://www.osc.ny.gov/files/local-government/audits/pdf/dayton-2019-189.pdf>

NYS OFC Fund Balance Management Report, January 2020: <https://www.osc.ny.gov/files/local-government/audits/pdf/dayton-2019-221.pdf>

¹⁴ NYC OFC Supervisor Records and Reports Follow-Up Report, March 2025: <https://www.osc.ny.gov/files/local-government/audits/2025/pdf/dayton-town-2019-189-f.pdf>

NYC OFC Fund Balance Management Follow-Up Report, March 2025: <https://www.osc.ny.gov/files/local-government/audits/2025/pdf/dayton-town-2019-221-f.pdf>

Appendix

To inform our understanding of current conditions, CGR staff visited the Village of South Dayton and interviewed the following stakeholders on October 3, 2025 unless otherwise noted:

Village of South Dayton

- Robert Killock, Mayor
- Barbara Scott, Clerk/Treasurer
- David Heckman, Building Inspector
- Gretchen Snyder, DPW Lead
- Stephen Smuda, Water/Wastewater Operator
- Ellsworth Textor, Jr., Court Justice
- Joseph Kortz, South Dayton Library
- Karen Strickland, South Dayton Depot

Town of Dayton

- Aaron Huber, Supervisor
- Kelly Kuhanek, Clerk
- Jeff Holler, Code Enforcement Officer
- Larry Miller, Highway Superintendent
- Town Justice Linda Frost provided information via email on 11/7/25