

**VILLAGE
OF
LAKEWOOD**

FOR 2026-2027

Adopted
4/30/2026

ANNUAL BUDGET

OF THE VILLAGE OF **LAKEWOOD**
IN THE COUNTY OF **CHAUTAUQUA**

FOR THE FISCAL YEAR

BEGINNING JUNE 1, 2026

ENDING MAY 31, 2027

EXHIBIT A

2026-2027

SUMMARY OF BUDGET FOR GENERAL FUND

	<u>TOTAL</u>	<u>GENERAL FUND</u>
APPROPRIATIONS	<u>\$5,698,161.00</u>	<u>\$5,698,161.00</u>
Budgetary Provisions For Other Uses (Fund Reserves)		<u>\$100,000.00</u>
TOTAL		<u>\$5,798,161.00</u>
LESS: Estimated Revenues other than Real Property taxes		<u>\$3,049,838.00</u>
Appropriated Fund Balance		<u>\$0.00</u>
BALANCE OF APPROPRIATION TO BE RAISED BY REAL PROPERTY TAX LEVY		<u>\$2,748,323.00</u>

2025 PROPERTY ASSESSMENT:	\$448,857,480.00
2015-2016 TAX RATE	7.131179
2016-2017 TAX RATE	7.154623
2017-2018 TAX RATE	7.34604
2018-2019 TAX RATE	7.992758
2019-2020 TAX RATE	7.89007
2020-2021 TAX RATE	7.904112
2021-2022 TAX RATE	8.16746
2022-2023 TAX RATE	8.096832
2023-2024 TAX RATE	8.055333
2024-2025 TAX RATE	8.127211
2025-2026 TAX RATE	9.926912
2026-2027 TAX RATE	6.122930

VILLAGE OF LAKEWOOD
2026-2027
GENERAL FUND APPROPRIATIONS

1)

Prior Yr Expd	Budgeted	YTD Expended	Dept Requested	Budget Officer	ADOPTED
2024-2025	2025-2026	2/28/2026	3/1/2026	3/20/2026	4/30/2026

GENERAL GOVERNMENT SUPPORT

A1010.10 Board of Trustees Salaries	13,731.24	14,000.00	10,231.12	14,000.00	14,000.00	14,000.00
A1010.40 Board of Trustees Contractual	357.31	700.00	8.75	900.00	900.00	700.00
TOTAL Legislative	14,088.55	14,700.00	10,239.87	14,900.00	14,900.00	14,700.00
A1210.10 Mayor Salaries	7,499.96	7,500.00	5,480.74	7,500.00	7,500.00	7,500.00
A1210.20 Mayor Equipment	200.00	200.00	0.00	500.00	500.00	200.00
A1210.4 Mayor Contractual	500.00	500.00	241.59	500.00	500.00	500.00
TOTAL Executive	8,199.96	8,200.00	5,722.33	8,500.00	8,500.00	8,200.00
A1325.10 Treasurer Salaries	65,406.32	76,900.00	52,455.63	0.00	84,836.00	80,000.00
A1325.20 Treasurer Equipment	9,000.00	9,000.00	8,781.87	10,000.00	10,000.00	10,000.00
A1325.40 Treasurer Contractual	3,619.32	5,200.00	4,477.22	5,500.00	5,500.00	5,500.00
TOTAL Finance	78,025.64	91,100.00	65,714.72	15,500.00	100,336.00	95,500.00
A1410.10 Clerk Salaries	75,200.00	80,500.00	51,765.89	0.00	87,606.00	82,000.00
A1410.20 Clerk Equipment	1,122.85	1,200.00	47.22	6,500.00	6,500.00	6,500.00
A1410.40 Clerk Contractual	2,236.07	5,000.00	1,754.34	4,600.00	4,600.00	4,600.00
A1410.42 Clerk PJ Notices	2,045.12	2,200.00	1,791.42	2,500.00	2,500.00	2,500.00
TOTAL Clerk	80,604.04	88,900.00	55,358.87	13,600.00	101,206.00	95,600.00
A1420.10 Law Salaries	18,000.00	18,000.00	12,980.79	18,000.00	18,000.00	18,000.00
A1420.40 Law Contractual	9,052.01	10,000.00	9,999.50	15,000.00	15,000.00	15,000.00
TOTAL Law	27,052.01	28,000.00	22,980.29	33,000.00	33,000.00	33,000.00

VILLAGE OF LAKEWOOD
2026-2027
GENERAL FUND APPROPRIATIONS

2)

	Prior Yr Expd	Budgeted	YTD Expended	Dept Requested	Budget Officer	ADOPTED
	2024-2025	2025-2026	2/28/2026	3/1/2026	3/20/2026	4/30/2026
A1620.20 Buildings Equipment	880.21	2,000.00	0.00	2,000.00	2,000.00	2,000.00
A1620.40 Buildings Contractual	26,439.26	34,000.00	11,284.78	34,000.00	34,000.00	34,000.00
A1620.41 Buildings Cont. National Fuel	5,478.93	5,000.00	3,425.39	6,000.00	6,000.00	6,000.00
A1620.42 Buildings Cont. National Grid	8,000.00	13,000.00	6,611.18	14,000.00	14,000.00	14,000.00
TOTAL Operations of Buildings	40,798.40	54,000.00	21,321.35	56,000.00	56,000.00	56,000.00
A1650.40 Central Communication System	28,000.00	25,000.00	21,614.53	25,000.00	25,000.00	25,000.00
A1670.20 Central Printing & Mailing - Equipment	1,896.55	2,500.00	1,744.92	2,500.00	2,500.00	2,500.00
A1670.40 Central Printing & Mailing - Contractual	4,478.11	5,000.00	2,527.97	5,000.00	5,000.00	5,000.00
A1680.40 Central Data Processing	2,017.01	3,000.00	159.90	3,000.00	3,000.00	3,000.00
TOTAL Central Data Process	36,391.67	35,500.00	26,047.32	35,500.00	35,500.00	35,500.00
A1910.4 Unallocated Insurance	120,000.00	130,000.00	128,007.70	143,000.00	143,000.00	143,000.00
TOTAL Unallocated Insurance	120,000.00	130,000.00	128,007.70	143,000.00	143,000.00	143,000.00
A1920.4 Municipal Assoc. Dues	3,886.00	4,500.00	3,371.00	4,500.00	4,500.00	4,500.00
TOTAL Municipal Assn Dues	3,886.00	4,500.00	3,371.00	4,500.00	4,500.00	4,500.00
A1930.4 Judgements & Claims	0.00	0.00	0.00	0.00	0.00	0.00
A1950.4 Taxes & Assessments on Village Property	3,000.00	3,500.00	2,599.19	3,500.00	3,500.00	3,500.00
A1990.4 Contingent Account	5,165.60	30,000.00	15,100.00	30,000.00	30,000.00	30,000.00
TOTAL Taxes & Assess on Munic Prop	8,165.60	33,500.00	17,699.19	33,500.00	33,500.00	33,500.00
TOTAL General Government Support	417,211.87	488,400.00	356,462.64	358,000.00	530,442.00	519,500.00

VILLAGE OF LAKEWOOD
2026-2027
GENERAL FUND APPROPRIATIONS

3)

PUBLIC SAFETY

	Prior Yr Expd 2024-2025	Budgeted 2025-2026	YTD Expended 2/28/2026	Dept Requested 3/1/2026	Budget Officer 3/20/2026	ADOPTED 4/30/2026
A3120.10 Police Salaries	943,324.08	1,160,000.00	726,314.79	0.00	1,144,500.00	1,133,770.00
A3120.11 Police Salaries Overtime	90,000.00	85,000.00	31,305.41	0.00	85,000.00	65,000.00
A3120.12 Police Salaries Part-Time	137,330.72	173,500.00	98,891.23	0.00	192,600.00	170,000.00
A3120.13 Police - Evidence Technician	32,427.20	36,500.00	26,600.00	0.00	36,400.00	38,000.00
A3120.20 Police Equipment	151,256.00	137,982.00	129,826.36	125,770.50	125,771.00	125,771.00
A3120.21 Police Equipment - LETECH Program	275,695.20	0.00	0.00	0.00	0.00	0.00
A3120.24 Police Capital Outlay/Professional Svcs	0.00	38,500.00	33,313.60	0.00	0.00	0.00
A3120.40 Police Contractual	33,411.51	51,650.00	33,956.79	56,650.00	56,650.00	56,650.00
A3120.42 Police Contractual Fuel	40,120.01	43,000.00	23,456.49	45,000.00	45,000.00	45,000.00
A3120.43 Police Contractual Vehicle Maint	23,607.85	24,000.00	1,957.42	27,016.00	27,016.00	27,016.00
A3120.44 Police Contractual Boot Allowance	1,021.73	2,400.00	690.57	2,850.00	2,850.00	2,850.00
A3120.45 Contractual Winter Clothing Allowance	696.00	2,400.00	1,200.69	2,500.00	2,500.00	2,500.00
A3120.46 Contractual Discovery and Bail Reform Svcs	0.00	26,000.00	25,140.56	0.00	0.00	0.00
TOTAL Police	1,728,890.30	1,780,932.00	1,132,653.91	259,786.50	1,718,287.00	1,666,557.00
A3410.20 LFD Equipment	84,214.88	89,750.00	42,752.30	127,730.00	127,730.00	116,730.00
A3410.24 LFD Capital Outlay/Professional Svcs*	46,772.40	0.00	0.00	0.00	0.00	0.00
A3410.40 LFD Contractual	37,820.20	44,000.00	27,768.63	44,000.00	44,000.00	44,000.00
A3410.41 LFD National Fuel Gas	4,637.60	3,500.00	2,846.90	3,500.00	3,500.00	3,500.00
A3410.42 LFD National Grid Electric	3,000.00	3,600.00	3,054.47	3,600.00	3,600.00	3,600.00
A3410.43 LFD Equipment Maintenance/Testing	36,723.74	45,000.00	27,056.45	45,000.00	45,000.00	45,000.00
A3410.44 LFD Gasoline	5,013.25	7,000.00	3,222.55	7,000.00	7,000.00	7,000.00
A3410.45 LFD Diesel Fuel	2,540.80	5,000.00	1,112.91	5,000.00	5,000.00	5,000.00
A3410.47 LFD Water Fees	574.55	800.00	372.07	800.00	800.00	800.00
A3410.48 LFD Uniforms/Protective Fire Gear	39,100.00	39,100.00	6,275.00	39,100.00	39,100.00	39,100.00
TOTAL Fire	260,397.42	237,750.00	114,461.28	275,730.00	275,730.00	264,730.00

VILLAGE OF LAKEWOOD
2026-2027
GENERAL FUND APPROPRIATIONS

4)

	Prior Yr Expd 2024-2025	Budgeted 2025-2026	YTD Expended 2/28/2026	Dept Requested 3/1/2026	Budget Officer 3/20/2026	ADOPTED 4/30/2026
A3620.10 Code Enforcement Salary	31,882.17	34,500.00	24,226.56	36,000.00	36,000.00	36,000.00
A3620.11 Fire Chief Stipend Salary	4,500.00	4,500.00	3,288.52	4,500.00	4,500.00	4,500.00
A3620.12 Fire Inspector Salary	6,728.94	10,000.00	4,279.73	10,000.00	10,000.00	10,000.00
A3620.20 Code Enforcement Equipment	0.00	0.00	0.00	0.00	0.00	0.00
A3620.40 Code Enforcement Contractual	9,383.79	15,000.00	6,929.20	15,000.00	15,000.00	15,000.00
TOTAL Safety Inspection	52,494.90	64,000.00	38,724.01	65,500.00	65,500.00	65,500.00
A3989.10 STOP DWI Salaries	183.21	5,000.00	1,469.93	5,000.00	5,000.00	5,000.00
A3989.20 STOP DWI Equipment	4,237.40	5,000.00	0.00	5,000.00	5,000.00	5,000.00
TOTAL Misc Public Safety	4,420.61	10,000.00	1,469.93	10,000.00	10,000.00	10,000.00
TOTAL PUBLIC SAFETY	2,046,203.23	2,092,682.00	1,287,309.13	611,016.50	2,069,517.00	2,006,787.00
<u>HEALTH</u>						
A4020.10 Registrar of Vital Statistics	999.96	1,000.00	673.05	1,000.00	1,000.00	1,000.00
TOTAL Registrar of Vital Statistics	999.96	1,000.00	673.05	1,000.00	1,000.00	1,000.00
A4540.10 EMS Personal Services	0.00	0.00	0.00	0.00	0.00	0.00
A4540.20 EMS Equipment	72,350.00	44,300.00	32,450.60	46,800.00	46,800.00	46,800.00
A4540.40 EMS Supplies & Materials	36,042.10	42,000.00	13,589.63	21,000.00	21,000.00	21,000.00
A4540.43 EMS Professional Services - Chaut Co	26,000.00	30,000.00	21,000.00	44,000.00	44,000.00	44,000.00
A4540.44 EMS Professional Services - PAB	20,300.00	30,000.00	15,295.00	23,000.00	23,000.00	23,000.00
A4540.45 EMS Lkwd Volunteer Fire Co Dist	100,669.02	112,200.00	59,101.56	89,100.00	89,100.00	89,100.00
A4540.46 EMS Operations & Maintenance	19,705.71	32,000.00	17,114.89	30,000.00	30,000.00	30,000.00
A4540.47 EMS Education & Training	4,186.28	7,500.00	2,654.00	10,000.00	10,000.00	10,000.00
AR4540 EMS Capital Reserve**	0.00	42,000.00	0.00	6,100.00	6,100.00	6,100.00
TOTAL Other Health	279,253.11	340,000.00	161,205.68	270,000.00	270,000.00	270,000.00
TOTAL HEALTH	280,253.07	341,000.00	161,878.73	271,000.00	271,000.00	271,000.00

VILLAGE OF LAKEWOOD
2026-2027
GENERAL FUND APPROPRIATIONS

5)

TRANSPORTATION

	Prior Yr Expd 2024-2025	Budgeted 2025-2026	YTD Expended 2/28/2026	Dept Requested 3/1/2026	Budget Officer 3/20/2026	ADOPTED 4/30/2026
A5110.10 Street Maint - Salaries	307,542.70	325,000.00	226,903.52	0.00	315,000.00	292,000.00
A5110.20 Street Maint - Equipment	109,856.00	74,004.00	0.00	149,927.00	149,927.00	149,927.00
A5110.40 Street Maint - Contractual	113,472.21	93,100.00	34,959.40	105,650.00	105,650.00	105,650.00
A5110.41 Street Maint - National Fuel Gas	2,658.11	2,700.00	1,751.46	3,100.00	3,100.00	3,100.00
A5110.42 Street Maint - National Grid	3,538.96	4,200.00	1,869.28	4,200.00	4,200.00	4,200.00
A5110.43 Street Maint - Vehicle Maintenance	21,636.01	31,000.00	29,838.51	26,000.00	26,000.00	26,000.00
A5110.44 Street Maint - Gasoline	10,910.14	12,000.00	4,541.24	15,000.00	15,000.00	15,000.00
A5110.45 Street Maint - Diesel Fuel	18,056.53	20,000.00	11,461.67	23,000.00	23,000.00	23,000.00
A5110.46 Street Maint - Tree Service	21,225.00	25,750.00	25,750.00	25,000.00	25,000.00	25,000.00
A5110.47 Street Maint - Water Fees	500.00	600.00	421.25	600.00	600.00	600.00
A5110.49 Street Maint - Boot & Clothing Allowance	2,400.00	2,400.00	1,470.52	2,400.00	2,400.00	2,400.00
TOTAL Maint of Streets	611,795.66	590,754.00	338,966.85	354,877.00	669,877.00	646,877.00
A5112.20 Permanent Improvement	224,510.96	332,569.00	224,344.62	394,510.00	394,510.00	394,510.00
TOTAL Perm Improve Highway	224,510.96	332,569.00	224,344.62	394,510.00	394,510.00	394,510.00
A5132.40 Garage repairs/Maintenance	3,671.46	6,000.00	0.00	2,000.00	2,000.00	0.00
TOTAL Garage	3,671.46	6,000.00	0.00	2,000.00	2,000.00	0.00
A5142.10 Snow Removal Salaries	11,353.97	17,000.00	15,424.70	0.00	15,000.00	15,000.00
A5142.11 Snow Removal Salaries Overtime	25,445.78	24,000.00	21,670.42	0.00	25,000.00	25,000.00
A5142.20 Snow Removal Equipment	0.00	0.00	0.00	11,260.00	11,260.00	11,260.00
A5142.40 Snow Removal Contractual	42,148.73	46,000.00	44,212.78	55,000.00	55,000.00	55,000.00
TOTAL Snow Removal	78,948.48	87,000.00	81,307.90	66,260.00	106,260.00	106,260.00
A5182.4 Street Lighting, Contractual	50,000.00	58,000.00	45,976.42	63,000.00	63,000.00	63,000.00
TOTAL Street Lighting	50,000.00	58,000.00	45,976.42	63,000.00	63,000.00	63,000.00
TOTAL TRANSPORTATION	968,926.56	1,074,323.00	690,595.79	880,647.00	1,235,647.00	1,210,647.00

VILLAGE OF LAKEWOOD
2026-2027
GENERAL FUND APPROPRIATIONS

6)

	Prior Yr Expd 2024-2025	Budgeted 2025-2026	YTD Expended 2/28/2026	Dept Requested 3/1/2026	Budget Officer 3/20/2026	ADOPTED 4/30/2026
<u>ECONOMIC ASSISTANCE AND OPPORTUNITY</u>						
A6772.4 Programs for Aging, Contractual	438.00	500.00	0.00	500.00	500.00	500.00
Total Programs for Aging	438.00	500.00	0.00	500.00	500.00	500.00
TOTAL ECONOMIC ASSIST & OPPORTUNITY	438.00	500.00	0.00	500.00	500.00	500.00
<u>CULTURE AND RECREATION</u>						
A7110.40 Parks Contractual	4,866.33	5,500.00	762.74	5,500.00	5,500.00	5,500.00
A7140.10 Playgrounds - Salaries	33,100.00	36,000.00	29,730.24	0.00	40,300.00	59,500.00
A7140.11 Lifeguard Salaries	14,000.00	18,000.00	12,125.34	0.00	18,840.00	18,840.00
A7140.20 Playgrounds Equipment	8,250.00	0.00	0.00	0.00	0.00	0.00
A7140.40 Playgrounds Contractual	50,860.00	30,000.00	19,549.44	30,000.00	30,000.00	20,000.00
A7140.41 Playgrounds National Fuel Gas	400.00	400.00	34.06	500.00	500.00	500.00
A7140.42 Playgrounds National Grid Electric	2,000.00	2,000.00	1,680.13	2,500.00	2,500.00	2,500.00
A7140.43 Playgrounds Water Fees	300.00	450.00	162.55	450.00	450.00	450.00
TOTAL Playground & Rec Centers	113,776.33	92,350.00	64,044.50	38,950.00	98,090.00	107,290.00
A7270.40 Band Concerts	4,000.00	4,000.00	2,650.00	4,000.00	4,000.00	4,000.00
TOTAL Band Concerts	4,000.00	4,000.00	2,650.00	4,000.00	4,000.00	4,000.00
A7510.20 Equipment	0.00	9,000.00	3,462.10	0.00	0.00	0.00
A7510.40 Historian Contractual	0.00	3,500.00	645.38	500.00	500.00	500.00
TOTAL Historian	0.00	12,500.00	4,107.48	500.00	500.00	500.00
A7520.24 Historical Property/Capital Outlay Prof Svcs	16,500.00	43,000.00	0.00	0.00	0.00	0.00
A7520.40 Historical Property Contractual	0.00	0.00	0.00	70,000.00	70,000.00	35,000.00
TOTAL Historical Property	16,500.00	43,000.00	0.00	70,000.00	70,000.00	35,000.00

VILLAGE OF LAKEWOOD
2026-2027
GENERAL FUND APPROPRIATIONS

7)

	Prior Yr Expd 2024-2025	Budgeted 2025-2026	YTD Expended 2/28/2026	Dept Requested 3/1/2026	Budget Officer 3/20/2026	ADOPTED 4/30/2026
A7550.40 July 4th Celebration	20,500.00	25,000.00	16,730.00	30,000.00	30,000.00	30,000.00
TOTAL Celebrations	20,500.00	25,000.00	16,730.00	30,000.00	30,000.00	30,000.00
A7997 ROH Park Improvements	26,599.23	0.00	0.00	0.00	0.00	0.00
A7997.24 ROH Park Capital Outlay/Professional Svcs*	0.00	6,500.00	0.00	0.00	0.00	0.00
TOTAL Culture and Recreation, Equip & Cap	26,599.23	6,500.00	0.00	0.00	0.00	0.00
TOTAL CULTURE AND RECREATION	181,375.56	183,350.00	83,424.50	143,450.00	202,590.00	176,790.00
<u>HOME AND COMMUNITY SERVICES</u>						
A8010.40 Zoning - Contractual	0.00	25,000.00	85.85	2,000.00	2,000.00	2,000.00
A8020.40 Planning - Contractual	0.00	2,000.00	23.90	2,000.00	2,000.00	2,000.00
TOTAL Planning	0.00	27,000.00	109.75	4,000.00	4,000.00	4,000.00
A8160.4 Refuse Collect.& Disposal	176,400.00	176,400.00	132,300.00	176,400.00	176,400.00	176,400.00
A8160.41 Annual June Junk Pickup	15,000.00	20,000.00	16,240.40	20,000.00	20,000.00	20,000.00
TOTAL Refuse & Garbage	191,400.00	196,400.00	148,540.40	196,400.00	196,400.00	196,400.00
A8510.42 Comm Beaut - Chaut Lake Assoc Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
A8510.43 Comm Beaut - Chaut Lake/Shore Mgmt	0.00	10,000.00	110.00	10,000.00	10,000.00	10,000.00
TOTAL Community Beautification	5,000.00	15,000.00	5,110.00	15,000.00	15,000.00	15,000.00
A8745.40 Nat Resources - Fairmount Ave SW Mgmt	0.00	244,876.00	20,194.00	224,682.00	224,682.00	224,682.00
A8745.41 Nat Resources - Grandview SW Mgmt	1,135.25	26,000.00	30,415.00	0.00	0.00	0.00
A8745.43 Nat Resources - Mall Blvd SW Mgmt	0.00	33,000.00	29,303.50	0.00	0.00	0.00
TOTAL Flood & Erosion Control	1,135.25	303,876.00	79,912.50	224,682.00	224,682.00	224,682.00
TOTAL HOME AND COMMUNITY SVCS	197,535.25	542,276.00	233,672.65	440,082.00	440,082.00	440,082.00

VILLAGE OF LAKEWOOD

2026-2027

GENERAL FUND APPROPRIATIONS

8)

EMPLOYEE BENEFITS

	Prior Yr Expd 2024-2025	Budgeted 2025-2026	YTD Expended 2/28/2026	Dept Requested 3/1/2026	Budget Officer 3/20/2026	ADOPTED 4/30/2026
A9010.8 State Retirement	69,649.00	82,600.00	82,600.00	99,530.00	99,530.00	99,530.00
A9015.8 Fire & Police Retirement	313,194.00	360,200.00	360,200.00	406,310.00	406,310.00	406,310.00
A9030.8 Social Security	143,580.00	168,000.00	104,041.70	0.00	160,000.00	160,000.00
A9040.8 Workmans Compensation	20,702.91	21,652.00	21,651.65	21,615.00	21,615.00	21,615.00
A9060.8 Hospital & Medical Insurance	292,800.00	300,000.00	238,603.29	325,000.00	325,000.00	325,000.00
A9060.81 Insurance Buy-outs	25,175.95	41,000.00	31,472.70	60,400.00	60,400.00	60,400.00
TOTAL EMPLOYEE BENEFITS	865,101.86	973,452.00	838,569.34	912,855.00	1,072,855.00	1,072,855.00

DEBT SERVICE

A9730.6 B.A.N. (Principal)	0.00	0.00	0.00	0.00	0.00	0.00
A9730.7 B.A.N. (Interest)	0.00	0.00	0.00	0.00	0.00	0.00
A9785.6 Install Purchase Debt (Principal)	68,626.23	70,855.00	70,854.76	0.00	0.00	0.00
A9785.7 Install Purchase Debt (Interest)	6,905.06	4,674.00	4,674.00	0.00	0.00	0.00
TOTAL DEBT	75,531.29	75,529.00	75,528.76	0.00	0.00	0.00

TOTAL EXPENDITURES

5,032,576.69	5,771,512.00	3,727,441.54	3,617,550.50	5,822,633.00	5,698,161.00
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VILLAGE OF LAKEWOOD
2026-2027 GENERAL FUND REVENUES

9)		Received Prior Year 2024-2025	Adopted Budget 2025-2026	Actual YTD 2/28/2026	Budget Officer 3/20/2026	ADOPTED 4/30/2026
A1081	PILOT "Widewaters"	\$ 26,821.00	\$ 26,821.00	\$ 26,821.00	\$ 26,821.00	\$ 26,821.00
A1090	Interest & Penalties on Taxes	\$ 14,525.88	\$ 15,000.00	\$ 7,495.50	\$ 15,000.00	\$ 15,000.00
A1120	Non-Property Tax Distribution by Co	\$ 1,020,700.40	\$ 1,007,500.00	\$ 830,729.04	\$ 1,025,000.00	\$ 1,025,000.00
A1170	Franchise	\$ 49,567.99	\$ 40,000.00	\$ 34,422.02	\$ 35,000.00	\$ 35,000.00
A1255	Clerk Fees	\$ 3,296.80	\$ 3,000.00	\$ 2,735.00	\$ 3,000.00	\$ 3,000.00
A1520	Police Fees	\$ 555.50	\$ 800.00	\$ 3,107.25	\$ 3,500.00	\$ 4,000.00
A1540	Fire Inspection Fees	\$ 1,050.00	\$ 3,000.00	\$ 800.00	\$ 3,000.00	\$ 3,000.00
A1640	Ambulance Charges	\$ 324,031.65	\$ 340,000.00	\$ 230,640.07	\$ 270,000.00	\$ 270,000.00
A2089	July 4th Sponsorships	\$ 5,485.11	\$ 10,000.00	\$ 6,155.77	\$ 10,000.00	\$ 10,000.00
A2110	Zoning Fees	\$ 3,200.00	\$ 4,000.00	\$ 3,450.25	\$ 4,000.00	\$ 4,500.00
A2260	Police - Other Governments	\$ 619,000.00	\$ 748,000.00	\$ 748,000.00	\$ 748,000.00	\$ 775,000.00
A2302	Snow Removal for County	\$ 22,423.50	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 24,000.00
A2378	Water Services - BPU Revenue	\$ 97,077.00	\$ 100,000.00	\$ 103,253.00	\$ 100,000.00	\$ 100,000.00
A2401	Interest Earnings	\$ 60,569.11	\$ 40,000.00	\$ 45,556.68	\$ 35,000.00	\$ 35,000.00
A2401.1	Interest Earnings (STOP DWI)	\$ -	\$ 100.00	\$ 39.20	\$ 50.00	\$ 50.00
A2401.2	Interest Earnings (RESERVE)	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
A2501	Busin/Occup/ STR	\$ 2,400.00	\$ 7,000.00	\$ 4,450.00	\$ 5,000.00	\$ 5,000.00
A2530	Games of Chance	\$ 332.28	\$ 20.00	\$ 80.00	\$ 20.00	\$ 20.00
A2540	Licenses - Other	\$ -	\$ -	\$ 38.63	\$ -	\$ -
A2590	Permits	\$ 9,622.75	\$ 10,000.00	\$ 5,392.50	\$ 8,000.00	\$ 8,000.00

VILLAGE OF LAKEWOOD
2026-2027 GENERAL FUND REVENUES

10)		Received Prior Year 2024-2025	Adopted Budget 2025-2026	Actual YTD 2/28/2026	Budget Officer 3/20/2026	ADOPTED 4/30/2026
A2610	Fines & Forfeiture Bail-NYS/BUSTI	\$ 6,175.00	\$ 10,000.00	\$ 18,350.00	\$ 20,000.00	\$ 20,000.00
A2625	Stop DWI Income/County Only	\$ 1,040.00	\$ 5,000.00	\$ 2,340.00	\$ 5,000.00	\$ 5,000.00
A2650	Sale of Excess Materials/Junk Cars	\$ 97.77	\$ -	\$ -	\$ -	\$ -
A2660	Sale of Real Property	\$ -	\$ -	\$ 2,100.00	\$ -	\$ -
A2680	Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -
A2690	Other Compensation - Loss	\$ 90.91	\$ -	\$ 2,263.63	\$ -	\$ -
A2701	Refunds of Prior Year Expenses	\$ 752.49	\$ -	\$ 239.01	\$ -	\$ -
A2770	Other /Rental Village Hall	\$ 876.00	\$ 500.00	\$ 502.00	\$ 500.00	\$ 500.00
A3001	State Aid, Revenue Sharing (AIM)	\$ 24,255.00	\$ 24,255.00	\$ 24,255.00	\$ 24,255.00	\$ 24,255.00
A3005	State Aid, Mortgage Tax	\$ 29,913.64	\$ 40,000.00	\$ 34,581.86	\$ 35,000.00	\$ 35,000.00
A3089	State Aid, Other	\$ 2,497.00	\$ 2,500.00	\$ 1,997.00	\$ 2,500.00	\$ 2,500.00
A3389	State Aid, Other Public Safety	\$ 290,567.10	\$ 26,000.00	\$ 28,139.00	\$ -	\$ -
A3397	State Aid, Public Safety Grant* (LFD)	\$ -	\$ -	\$ -	\$ -	\$ -
A3501	State Aid, Consolidated Highway	\$ 223,910.96	\$ 332,569.00	\$ 223,803.09	\$ 394,510.00	\$ 394,510.00
A3897	SA, ROH Park Improvement Grant	\$ 30,147.00	\$ -	\$ -	\$ -	\$ -
A3897	SA, C&R - Capital Projects Grant*	\$ -	\$ -	\$ -	\$ -	\$ -
A3989	State Aid, NYSEERDA	\$ -	\$ -	\$ -	\$ -	\$ -
A3997	SA, Natural Resources SW Grandview	\$ 7,685.02	\$ 26,000.00	\$ 24,332.00	\$ -	\$ -
A3997	State Aid, Natural Resources Mall Blvd	\$ 31,500.00	\$ -	\$ -	\$ -	\$ -
A3997	SA, Nat Resources Fairmount Grant	\$ -	\$ 244,876.00	\$ -	\$ 224,682.00	\$ 224,682.00
A5031	Interfund Transfers	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
TOTAL GENERAL FUND		2,910,166.86	3,100,941.00	2,421,068.50	3,021,838.00	3,049,838.00

Assessment Rate Checker

2026-2027 TAX RATE

A Fund

You Enter Assessment Total Here:

448,857,480 (received/revised 3/20/26)

You Enter Grand Total Appropriations Budget Here:

\$5,698,161

You Enter the Estimated Revenues: (subtract)

\$3,049,838

You Enter the Appropriated Surplus: (subtract)

\$0

You Enter the Budgetary Provisions for Other Uses: (add)

\$100,000 Fund Reserves (\$25K/each)

MAKE NO ENTRIES IN THIS SECTION BELOW!

AMT TO BE RAISED BY TAXES

\$2,748,323

ASSESS RATE / 1000

448,857.480

TAX RATE

6.122930

TAX AMOUNT

2,748,323.00 (\$2,403,074 25/26 tax yr)

NYS - Real Property System
County of Chautauqua
Town of Busti - 0622
Village of Lakewood
SWIS Code - 062201

Assessor's Report - 2025 - Prior Year File
S495 Exemption Impact Report
Village Report

RPS221/V04/L001
Date/Time - 3/23/2026 08:28:38
Total Assessed Value 482,904,215
Uniform Percentage 100.00

Equalized Total Assessed Value 482,904,215

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10110	O/S SPEC DIST - SEWER OR WATER	RPTL 410-a	1	150,000	0.03
13500	TOWN - GENERALLY	RPTL 406(1)	10	883,200	0.18
13510	TOWN - CEMETERY LAND	RPTL 446	1	114,100	0.02
13650	VG - GENERALLY	RPTL 406(1)	87	5,283,000	1.09
13670	VG - NOT EX BY RPTL 406(1)	GEN MUNY L 411	2	10,600	0.00
13800	SCHOOL DISTRICT	RPTL 408	1	506,400	0.10
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	1	950,900	0.20
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	7,800,000	1.62
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	12	6,199,300	1.28
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	1,620,000	0.34
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	11	5,271,300	1.09
26100	VETERANS ORGANIZATION	RPTL 452	1	391,000	0.08
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	22	895,300	0.19
41127	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	49	584,250	0.12
41137	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	39	778,500	0.16
41147	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	20	748,700	0.16
41162	COLD WAR VETERANS (15%)	RPTL 458-b	4	48,000	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	110,000	0.02
41807	PERSONS AGE 65 OR OVER	RPTL 467	1	51,000	0.01

NYS - Real Property System
County of Chautauqua
Town of Busti - 0622
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Assessor's Report - 2025 - Prior Year File
S495 Exemption Impact Report
Village Report

RPS221/V04/L001
Date/Time - 3/23/2026 08:28:38
Total Assessed Value 482,904,215
Uniform Percentage 100.00

Equalized Total Assessed Value 482,904,215

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	6	1,377,385	0.29
Total Exemptions Exclusive of System Exemptions:			272	33,772,935	6.99
Total System Exemptions:			0	0	0.00
Totals:			272	33,772,935	6.99

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____