



Christopher A. Galloway
Lake County Auditor
www.lakecountyohio.gov

Lake County Administration Center
105 Main Street • P.O. Box 490
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MEMO

TO: Fiscal Officers and Treasurers

FROM: CHRIS GALLOWAY, LAKE COUNTY AUDITOR

Date: July 24, 2026

LAKE COUNTY BUDGET COMMISSION

Tax Budget Hearings

August 17, 2026
9:00 a.m.

Discussion of Tax Budget times are listed below:

<u>Municipalities</u>	<u>Time</u>
Concord Township	9:00 a.m.
Eastlake	9:30 a.m.
Fairport Harbor	10:00 a.m.
Grand River	10:30 a.m.
Kirtland City	11:00 p.m.
Kirtland Hills	11:30 p.m.
Waite Hill	12:00 p.m.
Leroy Township	12:30 a.m.
Lunch	1:00-2:00 p.m.
Madison Township	2:00 p.m.
Madison Village	2:30 p.m.
Mentor City	3:00 p.m.
Madison Fire District	3:30 p.m.
Perry Fire District	4:00 p.m.



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August 18, 2026
9:00 a.m.

Discussion of Tax Budget times are listed below:

<u>Municipalities</u>	<u>Time</u>
North Perry	9:00 a.m.
Painesville City	9:30 a.m.
Painesville Township	10:00 a.m.
Perry Township (Library included on Budget)	10:30 a.m.
Perry Village	11:00 a.m.
Timberlake	11:30 a.m.
Lakeline	12:00 p.m.
Wickliffe City	12:30 p.m.
Willoughby City	1:00p.m.
Willoughby Hills	1:30 p.m.

August 19, 2026
9:00 a.m.

Mentor-on-the-Lake	9:00 a.m.
Willowick City	9:30 p.m.
Mentor Library	10:00 a.m.
Lake County Library	10:10 a.m.
Fairport Harbor Library	10:20 a.m.
Wickliffe Library	10:30 a.m.
Willoughby Eastlake Library	10:40 a.m.
Madison Library	10:50 a.m.
Kirtland Library	11:00 a.m.
Health Dept	11:10 a.m.

Please be prepared to present and discuss with the Budget Commission your annual Tax Budgets for 2026-2027. Please be advised of the following:



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- **Be prepared to attend the meeting held on August 17, 2026; August 18, 2026; or August 19, 2026 by your scheduled time. Members are required to appear before the Board to answer questions.**
- **Does your budget format meet ORC 5705.29 requirements?**
- **Does your budget's beginning balance match your Certificate?**
- **Does your carryover balance match your year-end balance with actual expenses from the prior year?**
- **Are there any discrepancies or excess balances?**
- **Are your transfers both in and out accurate?**
- **Have you included your voted and unvoted debts schedules?**
- **Are there any expiring levies or new levies and have you included them in your budget?**
- **Is your Schedule of Indebtedness completed?**
- **Please bring a 3-5 year budget projection with you.**

cc: Charles Coulson
Michael Zuren
Barbara Hogya
Mary Beth Armao
Christi Gielink
Brian Straka