

WHEREAS, in the opinion of the County Auditor, the public interests required that the Lake County Council, should be called to meet in regular session at this time, for the purpose of considering additional appropriations, a written notice was sent to each member of the Council, and proper advertisement made, and all other acts performed in accordance with the laws governing such matters.

And now in obedience to such call, come Christine Cid, President, David Hamm, Charlie Brown, Pete Lindemulder, Ted Bilski and Randy Niemeyer, County Councilpersons, together with Tom O’Donnell and Ray Szarmach, County Council Attorneys. Councilman Ronald Brewer was absent.

In the Matter of Minutes – September 4, 2025 Budget Workshop; September 16, 2025 First Reading; October 14, 2025 Regular Meeting; October 14, 2025 Second Reading

Bilski made the motion, seconded by Lindemulder, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

In the Matter of Acknowledgments/Announcements

Congratulations to Lake County Prosecutor Bernard Carter on being inducted into the East Chicago Athletic Hall of Fame on September 21, 2025.

Congratulations to Council Office employee Carol Cody on being named Volunteer of the Year by The Blind Social Center of Gary.

ORDINANCE #1514

Section 1. Be It Ordained by the County Council of Lake County, IN., that for the expenses of the County Government and its institutions, the following sums of money are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein appropriated, and shall be held to include all expenditures authorized to be made during the year unless otherwise expressly stipulated and provided by law.

	Appropriation Requested	Appropriated
County General Fund 1001		
<u>Juvenile Court/C.A.S.A. 4006</u>		
61120 Professionals	\$33,034.00	<b>WITHDRAWN</b>
61130 Technicians	\$4,614.00	“”
Sheriff's Firearm Training Fund 1125		
<u>Sheriff 8001</u>		
64490 Other Equipment	\$7,000.00	\$7,000.00
CEDIT Non-Reverting Fund 4012		
<u>County Council 6001</u>		
63830 Matching Funds	\$50,000.00	\$50,000.00

Adopted this 18th day of November, 2025.

TRANSFER OF FUNDS CERTIFICATE

I, the proper legal officer of Lake County Council, Lake County, IN., hereby certify to the Auditor of Lake County, that the Lake County Council, approved the following transfers:

	Requested	Approved
<u>Surveyor 1006</u>		
Surveyor’s Corner Perpetuation Fund 1167		
From: 1167-63620 Equipment Repair	\$8,500.00	\$8,500.00
1167-63630 Maintenance & Service Cont.	\$10,000.00	\$10,000.00
To: 1167-63190 Other Professional Service	\$18,500.00	\$18,500.00

Lake Sup Crt-County Division-Rm 1 4002

County General Fund 1001		
From: 1001-61120 Professionals	\$5,187.00	\$5,187.00
1001-63232 Travel – Meals	\$1,200.00	\$1,200.00
1001-63233 Travel – Lodging	\$1,600.00	\$1,600.00
1001-63234 Travel Trans/Other	\$400.00	\$400.00
1001-63235 Travel – Mileage	\$1,200.00	\$1,200.00
To: 1001-61190 Part-Time	\$4,400.00	\$4,400.00
1001-63190 Other Professional Service	\$5,187.00	\$5,187.00

Juvenile Court 4005

County General Fund 1001		
From: 1001-63995 Other Services & Charges	\$12,000.00	\$12,000.00
To: 1001-62220 Garage & Motors	\$5,000.00	\$5,000.00
1001-62230 Clothing	\$2,000.00	\$2,000.00
1001-62410 Other Supplies	\$5,000.00	\$5,000.00

Juvenile Court 4005

Family Recovery Court Grant Fund 9345		
From: 9345-63995 Other Services & Charges	\$157.19	\$157.19
To: 9345-62410 Other Supplies	\$157.19	\$157.19

Juvenile Court 4005

LC Superior Court Juvenile Mental Health Problem Solving Court Grant Fund 9355		
From: 9355-63995 Other Services & Charges	\$4,000.00	\$4,000.00
To: 9355-62410 Other Supplies	\$4,000.00	\$4,000.00

Juvenile Court/C.A.S.A 4006

County General Fund 1001		
From: 1001-61190 Part-Time	\$35,000.00	\$35,000.00
To: 1001-61120 Professionals	\$30,000.00	\$30,000.00
1001-61130 Technicians	\$5,000.00	\$5,000.00

Sheriff 8001

County General Fund 1001		
From: 1001-61140 Protective Services	\$60,000.00	\$60,000.00
1001-61236 Lateral Pay	\$40,000.00	\$40,000.00
To: 1001-61100 Overtime	\$20,000.00	\$20,000.00
1001-61120 Professionals	\$40,000.00	\$40,000.00
1001-61130 Technicians	\$40,000.00	\$40,000.00

Sheriff 8001

LC Sheriff's Comprehensive Highway Injury Reduction Program (CHIRP) Fund 9275		
From: 9275-61110 Official & Administrators	\$7,950.00	\$7,950.00
To: 9275-61100 Overtime	\$7,950.00	\$7,950.00

Jail 8002

County General Fund 1001		
From: 1001-61140 Protective Services	\$30,000.00	\$30,000.00
1001-62110 Office Supplies	\$5,000.00	\$5,000.00
1001-62260 Jail Inmate Clothing Allowance	\$20,000.00	\$20,000.00
1001-63188 Employment Testing	\$5,000.00	\$5,000.00
To: 1001-61270 Holiday Pay	\$30,000.00	\$30,000.00
1001-63190 Other Professional Service	\$30,000.00	\$30,000.00

Prosecutor 9001

Pre-Trial Diversion Fund 7135		
From: 7135-61160 Office & Clerical	\$10,000.00	\$10,000.00
7135-61340 Group Insurance – Deduction	\$10,000.00	\$10,000.00
To: 7135-61190 Part-Time	\$20,000.00	\$20,000.00

Health Department 9306

County Health Fund 1105		
From: 1105-61150 Paraprofessionals	\$28,000.00	\$28,000.00
To: 1105-61110 Official & Administrators	\$28,000.00	\$28,000.00

and that such transfer does not necessitate expenditure of more money than was set out in detail in the budget as finally approved by the Department of Local Government Finance.

This transfer was made at a regular public meeting according to proper ordinance, a copy of which is attached to this certificate. Dated this 18<sup>th</sup> day of November, 2025.

<u>Additional</u>			
	Made Motion	Seconded	
<u>County General Fund 1001</u> Juvenile Court/C.A.S.A. 4006 (\$37,648)			
WITHDRAWN			
<u>Sheriff's Firearm Training Fund 1125</u> Sheriff 8001 (\$7,000)			
	Brown	Bilski	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.
<u>CEDIT Non-Reverting Fund 4012</u> County Council 6001 (\$50,000)			
	Brown	Hamm	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.
<u>Transfers</u>			
	Made Motion	Seconded	
<u>Surveyor 1006</u> Surveyor's Corner Perpetuation Fund 1167 (\$18,500)			
	Niemeyer	Lindemulder	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.
<u>Lake Sup Crt-County Division – Room 1 4002</u> County General Fund 1001 (\$9,587)			
	Hamm	Bilski	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.
<u>Juvenile Court 4005</u> County General Fund 1001 (\$12,000)			
	Hamm	Bilski	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.
<u>Juvenile Court 4005</u> Family Recovery Court Grant Fund 9345 (\$157.19)			
	Hamm	Bilski	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.
<u>Juvenile Court 4005</u> LC Superior Court Juvenile Mental Health Problem Solving Court Grant Fund 9355 (\$4,000)			
	Hamm	Bilski	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.
<u>Juvenile Court/C.A.S.A 4006</u> County General Fund 1001 (\$35,000)			
	Hamm	Bilski	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.
<u>Sheriff 8001</u> County General Fund 1001 (\$100,000)			
	Brown	Hamm	Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

Sheriff 8001

LC Sheriff's Comprehensive Highway Injury Reduction Program (CHIRP) Fund 9275			
(\$7,950)	Brown	Bilski	Ma

Brown

Bilski

Majority voted yes.  
Brewer was absent.  
Motion to approve  
carried 6-yes, 1-absent.

Jail 8002

**County General Fund 1001**  
**(\$60,000)**

Brown

Hamm

Majority voted yes.  
Brewer was absent.  
Motion to approve  
carried 6-yes, 1-absent.

Prosecutor 9001

Pre-Trial Diversion Fund 7135  
(\$20,000)

Lindemulder

Hamm

Majority voted yes.  
Brewer was absent.  
Motion to approve  
carried 6-yes, 1-absent.

Health Department 9306

County Health Fund 1105  
(\$28,000)

Brown

Hamm

Majority voted yes.  
Brewer was absent.  
Motion to approve  
carried 6-yes, 1-absent.

In the Matter of Criminal Courts 3002 – Revised 144 – County General Fund 1001 – **Effective 11-24-2025)**

Hamm made the motion, seconded by Bilski, to approve the following Revised 144 with an effective date of 11-24-2025:

	<u>Present</u>	<u>Proposed</u>	<u>Difference</u>
12428-005 Probation Officer	\$60,607.00	\$40,548.00	(\$20,059.00)

Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

In the Matter of Lake Sup. Ct. County Div. Rm. 1 4002 – Revised 144 – County General Fund 1001 – Effective 11-2-2025

Hamm made the motion, seconded by Bilski, to approve the following Revised 144 with an effective date of 11-2-2025:

	<u>Present</u>	<u>Proposed</u>	<u>Difference</u>
15528-003 Probation Officer	\$50,669.00	\$56,628.00	\$5,959.00

Majority voted yes. Brewer was absent. Motion to approve Revised 144 with an effective date of 11-2-2025 carried 6-yes, 1-absent.

In the Matter of Juvenile Court/C.A.S.A. 4006 – Create New Line Item – County General Fund 1001

Hamm made the motion, seconded by Bilski, to approve the creation of the following new line item:

## 61130 Technicians

Majority voted yes. Brewer was absent. Motion to approve creation of new line item carried 6-yes, 1-absent.

In the Matter of Health Department 9306 – Revised 144 – LC Health Dept. Local Public Health Fund 1161  
**Effective (11-3-2025)**

Brown made the motion, seconded by Hamm, to approve the following Revised 144 with an effective date of 11-3-2025:

	<u>Present</u>	<u>Proposed</u>	<u>Difference</u>
12611-001 Information Technology Technician	\$84,179.00	\$65,000.00	(\$19,179.00)

Majority voted yes. Brewer was absent. Motion to approve Revised 144 with an effective date of 11-3-2025 carried 6-yes, 1-absent.



In the Matter of County Council 6001 – Create New Line Item – CEDIT Non-Reverting Fund 4012

Brown made the motion, seconded by Hamm, to approve the creation of the following new line item:

63830 Matching Funds

Majority voted yes. Brewer was absent. Motion to approve creation of new line item carried 6-yes, 1-absent.

In the Matter of Grant Applications & Grant Approvals – Grant Oversight Committee – Indiana Office of Technology – IGIO Sowing Enriched and Enhanced Datasets (SEED) – Lake County Indiana Address Point and Centerline Cleanup Project – New Grant Application

Niemeyer made the motion, seconded by Lindemulder, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

In the Matter of Grant Applications & Grant Approvals – Grant Oversight Committee – Lake County OPIOID Settlement Fund – Engage 360: Building Bridges – New Grant Application

Brown made the motion, seconded by Hamm, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

In the Matter of Grant Applications & Grant Approvals – Grant Oversight Committee – Lake County OPIOID Settlement Fund – Engage 360: Youth Empowerment – New Grant Application

Brown made the motion, seconded by Hamm, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

In the Matter of Grant Applications & Grant Approvals – Grant Oversight Committee – Indiana Department of Health – Injury Prevention – Water Safety & Drowning Prevention – New Grant Application

Brown made the motion, seconded by Hamm, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

In the Matter of Grant Applications & Grant Approvals – Grant Oversight Committee – Indiana Department of Health – Injury Prevention – Autism Elopement Kits – New Grant Application

Brown made the motion, seconded by Hamm, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

In the Matter of Citizen Appointments – County Domestic Violence Fatality Review Team – Forensic Pathologist/Deputy Coroner

Cid opened nominations.

Hamm nominated David Pastrick.

There were no further nominations.

Cid reappointed David Pastrick to the County Domestic Violence Fatality Review Team as Forensic Pathologist/Deputy Coroner.

In the Matter of Citizen Appointments – Alcohol Beverage Board

Cid opened nominations.

Hamm nominated David Innes.

There were no further nominations.

Cid reappointed David Innes to the Alcohol Beverage Board.

In the Matter of Council – Agenda Amendment – Add Revised 144

Hamm made the motion, seconded by Niemeyer, to amend the agenda to add a Revised 144. Majority voted yes. Brewer was absent. Motion to amend agenda to add a Revised 144 carried 6-yes, 1-absent.

In the Matter of Council – Additional Action Item – Auditor 1002 – Revised 144 – County General Fund 1001 – **Effective Immediately**

Hamm made the motion, seconded by Lindemulder, to approve the following Revised 144 Effective Immediately:

	<u>Present</u>	<u>Proposed</u>	<u>Difference</u>
1002-12306-001 Comptroller of Finance	\$168,000.00	\$1.00	\$-167,999.00

Cid – The reason for this is that when we created this position and created this salary, it was due to the qualifications of the employee. That employee is no longer with us and I know I would prefer that if it is filled, it's someone with the same qualifications. We don't always have control on who the departments (choose) but the auditor is accountable to the council.

Majority voted yes. Brewer was absent. Motion to approve Revised 144 Effective Immediately carried 6-yes, 1-absent.

In the Matter of Council – Agenda Amendment

Niemeyer made the motion, seconded by Lindemulder, to add an additional item to the agenda. Majority voted yes. Brewer was absent. Motion to add an additional item to the agenda carried 6-yes, 1-absent.

In the Matter of – Agenda Amendment – Additional Action Item

Niemeyer made the motion, seconded by Lindemulder, to eliminate all vacant positions that are not covered under collective bargaining agreements from January 1, 2025 and back.

Bilski – If I have a level three vacancy, I can't put someone into that level. It could be vacant for several months or a year until we get somebody trained, and I don't want to eliminate the position, so we might want to figure out a way of amending that motion to not tie the hands of the assessor who's maybe waiting for someone to achieve that level three. That would be a concern I would have with the way the motion has been presented. I am not opposed to eliminating positions, but I am if it's going to take away that. I can't support it if it's going to do that.

Cid – When you present a budget to me, and you tell me you need these tens positions, that tells me you need those ten positions filled. We can't have these departments just saying, "Well, I may need this one, I may want to move this one in here, I want to wait until later." No. It's what you need for your department now, and if the position is vacant for two years, that tells me you don't need it. When that position opens up, then you can move that person into that position.

Hobart Township Assessor Lino Maggio – I think Councilman Bilski is correct. If I were to hire somebody off the street with no levels, it would probably take a year and a half to two years to get to level three because sometimes you can only take the classes when they are available. They are not on-demand classes. In the assessors there will be a vacancy for two years, but that would be the most. If you can't get a level three in two years, then you probably shouldn't be allowed three anyway.

Niemeyer – I don't think we're trying to impact the operational functionality of departments; we're just trying to set baselines.

Hamm, Brown and Bilski voted no. Lindemulder, Niemeyer and Cid voted yes. Brewer was absent. Motion to eliminate all vacant positions that are not covered under collective bargaining agreements from January 1, 2025 and back failed. 3-no, 3-yes, 1-absent.

In the Matter of Resolution Designating November as National Hospice and Palliative Care Month and Recognizing Hospice of The Calumet Area

Hamm made the motion, seconded by Bilski, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

RESOLUTION NO. 25-53


RESOLUTION DESIGNATING NOVEMBER  
AS NATIONAL HOSPICE AND PALLIATIVE CARE MONTH  
AND RECOGNIZING HOSPICE OF THE CALUMET AREA

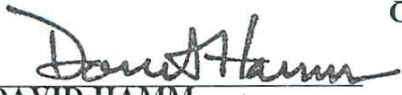
- WHEREAS, palliative care and hospice services—(1) can empower individuals to live as fully as possible, surrounded and supported by family and loved ones, despite serious illnesses or injuries; and (2) are critical parts of the continuum of supports and services that individuals with serious illness and their families need; and
- WHEREAS, palliative care and hospice aims to bring patients and family caregivers high-quality care delivered by an interdisciplinary team of skilled health care professionals; and
- WHEREAS, hospice focuses on quality of life through pain management and symptom control, caregiver assistance, and emotional and spiritual support, with the goal of allowing patients to live fully until the end of life, surrounded and supported by loved ones, friends, and caregivers; and
- WHEREAS, trained palliative care and hospice professionals, during a time of trauma and loss, can provide grief and bereavement support services to individuals with a serious illness or injury, the family members of those individuals, and others; and
- WHEREAS, in 2022, more than 1,720,000 individuals in the United States living with a serious illness or injury, and the families of those individuals, received care and support from more than 5,899 hospice providers; and
- WHEREAS, volunteers continue to play a vital role in supporting hospice care and operations; and
- WHEREAS, Hospice of the Calumet Area has faithfully served our community since 1981, providing compassionate care that honors the dignity, comfort and wishes of patients and their families at the end of life; and
- WHEREAS, Hospice of the Calumet Area operates under the guiding philosophy of *Cherishing Life*, prioritizing compassionate care, holistic support, and community connection to ensure every patient’s final journey is met with dignity and respect; and
- WHEREAS, the Lake County Council designates November as National Hospice and Palliative Care Month in an effort to increase public awareness of care for hospice patients and the benefits of integrating palliative care and to recognize the care and dedication of millions of family caregivers and tens of thousand of palliative care and hospice staff and volunteers; and recognizes Hospice of the Calumet Area for its unwavering commitment to care, education, volunteerism, veteran support and community partnership.


NOW, THEREFORE, LET IT BE RESOLVED AS FOLLOWS:


That the Lake County Council designates November as National Hospice and Palliative Care Month in Lake County and recognizes Hospice of the Calumet Area in its mission to provide palliative care and hospice services to residents of Lake County.


SO RESOLVED THIS 18<sup>th</sup> day of November, 2025.

  
CHRISTINE CID, President

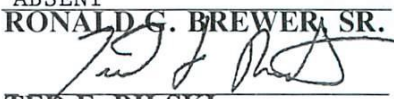
  
DAVID HAMM

  
RANDELL C. NIEMEYER

  
PETE LINDEMULDER

  
CHARLIE BROWN

ABSENT  
RONALD G. BREWER, SR.

  
TED F. BILSKI

Members of the Lake County Council



In the Matter of Resolution Honoring the Hobart High School JROTC Raiders for capturing Individual Team Titles and the Overall Team Title at the 2025 Indiana Raiders State Championships

Bilski made the motion, seconded by Hamm, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

RESOLUTION NO. 25-54

RESOLUTION HONORING THE HOBART HIGH SCHOOL  
JROTC RAIDERS FOR CAPTURING INDIVIDUAL  
TEAM TITLES AND THE OVERALL TEAM TITLE  
AT THE 2025 INDIANA RAIDERS STATE CHAMPIONSHIPS

WHEREAS, students and professional athletes nurtured and trained in Lake County, Indiana, have consistently shown excellence in all sporting endeavors; and

WHEREAS, Lake County has generously sent forth its spirited and athletic youth to compete with other youths of this state and of every country and nation of this world; and

WHEREAS, Lake County is justly proud of its sons and daughters who have so willingly taken upon themselves the hardships and disciplines, both physical and mental, which successful participation in sporting events demands; and

WHEREAS, JROTC is designed to teach high school students the value of citizenship, leadership, service to the community, personal responsibility and a sense of accomplishment, while instilling in them self-esteem, teamwork and self-discipline; and

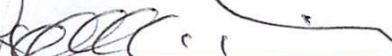
WHEREAS, the Hobart High School JROTC Raiders captured individual team titles in the 5K, the Gauntlet, Physical Team Test, Cross Country Rescue Run and the One-Rope-Bridge as well as the Overall Team Title - US Army Cadet Command 2025 Indiana State Champions at the 2025 Indiana Raiders State Championship on October 4, 2025 at the Indiana National Guard Training Facility at Camp Atterbury in Edinburgh.


NOW, THEREFORE, LET IT BE RESOLVED that the Lake County Council, and all citizens of Lake County who are represented by this august body, extend congratulations and praise to the Hobart High School JROTC Raiders for capturing individual team titles in the 5K, the Gauntlet, Physical Team Test, Cross Country Rescue Run and the One-Rope-Bridge as well as the Overall Team Title - US Army Cadet Command 2025 Indiana State Champions at the 2025 Indiana Raiders State Championship; that a copy of this Resolution be spread on the official records of the Lake County Council and a copy be delivered to the Hobart High School JROTC Raiders.

DATED THIS 18th day of November, 2025.

  
CHRISTINE CID, President

  
DAVID HAMM

  
RANDELL C. NIEMEYER

  
PETE LINDEMULDER

  
CHARLIE BROWN

ABSENT  
RONALD G. BREWER, SR.

  
TED F. BILSKI

Members of the Lake County Council



In the Matter of Resolution Recognizing Tom Clark and the Lake County Veterans Museum in Honor of Veterans Day

Bilski made the motion, seconded by Hamm, to approve. Majority voted yes. Brewer was absent. Motion to approve carried 6-yes, 1-absent.

RESOLUTION NO. 25-55


RESOLUTION RECOGNIZING TOM CLARK  
AND THE LAKE COUNTY VETERANS MUSEUM  
IN HONOR OF VETERANS DAY

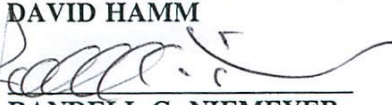
- WHEREAS, throughout the Country’s history, generations of men and women have answered the call to leave their families and jobs, and put their futures and even their lives on the line to valiantly defend our nation and its inalienable rights; and
- WHEREAS, for many, that sacrifice has ended in permanent injury or death, yet their spirit remains in the continued preservation of our freedoms and liberty; and
- WHEREAS, Veteran Tom Clark, a retired Lake Central High School teacher and curator of the Tri-Town Safety Village Lake County Veterans Museum, has worked tirelessly to share the history of the men and women in Lake County who have been part of those valiant forces serving our country; and
- WHEREAS, Tom Clark, who has been collecting since his childhood military memorabilia from the soldiers who have served in various wars since, found a way to share that history with the public through the Tri-Town Safety Village Lake County Veterans Museum; and
- WHEREAS, beginning in 1986, Tom Clark and his students at LCHS were able to identify 261 Lake County soldiers who died during the Vietnam War, the most soldiers lost in the war of any Indiana county; and use those names for the memorial at Lake County’s Stoney Run Park; to preserve those soldiers in memoriam for all to see; and
- WHEREAS, Tom Clark continues to expand the Lake County Veterans Museum including memorabilia and information from World War I, World War II, the Korean War, the Vietnam War to include the Gulf War, Iraq War and the Afghanistan War and other conflicts; and
- WHEREAS, Nov. 11, 1918 marked the end of World War I and in 1938, Congress passed legislation to make Nov. 11<sup>th</sup> Armistice Day, a permanent day dedicated to the cause of world peace; and after World War II, the day became known as Veterans Day as a way to honor those who have served in the U.S. Armed Forces; and
- WHEREAS, the Lake County Council recognizes Tom Clark and the Lake County Veterans Museum, for telling the story of Lake County’s veterans and honors all veterans on this day and every day.

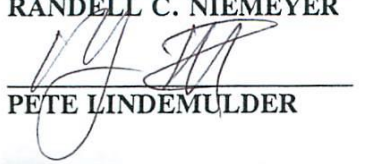
NOW, THEREFORE, LET IT BE RESOLVED AS FOLLOWS:


That the Lake County Council expresses its gratitude to Tom Clark for his continued work at the Lake County Veterans Museum, and further expresses our appreciation to all veterans for their selfless service to the United States.

SO RESOLVED THIS 18<sup>th</sup> DAY OF NOVEMBER, 2025.

  
DAVID HAMM

  
RANDELL C. NIEMEYER

  
PETE LINDEMULDER

  
CHRISTINE CID, President

  
CHARLIE BROWN

ABSENT

  
RONALD G. BREWER, SR.

  
TED F. BILSKI

Members of the Lake County Council

In the Matter of Resolution Terminating the Interlocal Agreement by and between Lake County, Indiana and the City of East Chicago Concerning the Distribution of Certain Local Public Health Revenues

**NO ACTION**

In the Matter of Ordinance Establishing the Auditor’s SRF Construction Fund (For the purpose of tracking SRF Construction activity)

Hamm made the motion, seconded by Bilski, to approve on First Reading. Majority voted yes. Brewer was absent. Motion to approve on First Reading carried 6-yes, 1-absent.

Hamm made the motion, seconded by Niemeyer, to Suspend Rules. Majority voted yes. Brewer was absent. Motion to Suspend Rules carried 6-yes, 1-absent.

Hamm made the motion, seconded by Bilski, to approve on Second Reading. Majority voted yes. Brewer was absent. Motion to approve on Second Reading carried 6-yes, 1-absent.

**ORDINANCE NO. 1514A**  
**ORDINANCE ESTABLISHING THE**  
**AUDITOR’S SRF CONSTRUCTION FUND**  
**(For the Purpose of Tracking SRF Construction Activity)**


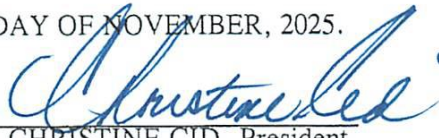
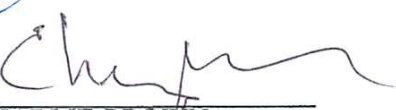
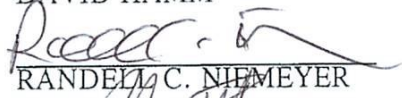

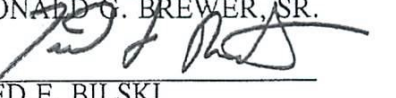
- WHEREAS,** pursuant to I.C. 36-2-3.5-5, the County Council shall adopt ordinances to promote efficient County Government; and
- WHEREAS,** pursuant to I.C. 36-2-5-2(b), the County Council shall appropriate money to be paid out of the County Treasury, and money may be paid from the County Treasury only under appropriation made by the County Council, except as otherwise provided as law; and
- WHEREAS,** pursuant to I.C. 36-1-8-4, the Lake County Council may by ordinance or resolution transfer money from one fund to another; and
- WHEREAS,** the Lake County Council desires to establish by ordinance all funds within the County Treasury, from which appropriations and transfers require County Council approval; and
- WHEREAS,** on February 13, 2024, the Lake County Council adopted Ordinance No. 1492E, authorizing the issuance and sale of bonds of the county and, if necessary, bond anticipation notes, for the purpose of providing funds to be applied to the cost of construction of additions and improvements to the sewage works system of Lake County, Indiana, together with all related improvements, equipment and incidental expenses in connection therewith and on account of the issuance of bonds therefor; and
- WHEREAS,** on May 4, 2024, the Lake County Council adopted Ordinance No. 1492E-2, amending and restating Ordinance No. 1492E and authorizing the issuance and sale of bonds of the County and, if necessary, bond anticipation notes, for the purpose of providing funds to be applied to the cost of construction of additions and improvements to the sewage works system of Lake County, Indiana, together with all related improvements, equipment and incidental expenses in connection therewith and on account of the issuance of bonds therefor; and
- WHEREAS,** pursuant to Ordinance No. 1492E and 1492E-1, there will be certain required funds and accounts set-up for the Economic Development Income Tax Revenue Bonds of 2024 with the Indiana State Revolving Fund (SRF) Loan program ; and
- WHEREAS,** pursuant to a State Board of Account requirement, the Auditor desires to create the Auditor’s SRF Construction Fund; the fund will be used to track in detail SRF Construction activity in the County’s financial system.

**NOW, THEREFORE LET IT BE ORDAINED AS FOLLOWS:**

That the Lake County Council establishes the Auditor’s SRF Construction Fund, used to track in detail the construction transactions (sewage infrastructure) performed in the County’s financial system for the Economic Development

Income Tax Revenue Bonds of 2024 with the Indiana State Revolving Fund (SRF) Loan Program.

SO ORDAINED THIS 18th DAY OF NOVEMBER, 2025.

 _____ DAVID HAMM	 _____ CHRISTINE CID, President	 _____ CHARLIE BROWN
 _____ RANDELL C. NIEMEYER		ABSENT RONALD G. BREWER, SR.
 _____ PETE LINDEMULDER		 _____ TED F. BILSKI

Members of the Lake County Council



In the Matter of Ordinance Amending the Lake County 2025 Salary Ordinance, Ordinance No. 1500F, Establishing Pay Increases for Five Positions and Creating one New Position in the Lake County Juvenile CASA Department (4006)

Hamm made the motion, seconded by Bilski, to approve on First Reading. Majority voted yes. Brewer was absent. Motion to approve on First Reading carried 6-yes, 1-absent.

Hamm made the motion, seconded by Bilski, to Suspend Rules. Majority voted yes. Brewer was absent. Motion to Suspend Rules carried 6-yes, 1-absent.

Hamm made the motion, seconded by Bilski, to approve on Second Reading. Majority voted yes. Brewer was absent. Motion to approve on Second Reading carried 6-yes, 1-absent.

ORDINANCE NO. 1500F-6

ORDINANCE AMENDING THE LAKE COUNTY  
2025 SALARY ORDINANCE, ORDINANCE NO. 1500F,  
ESTABLISHING PAY INCREASES FOR FIVE POSITIONS AND CREATING ONE  
NEW POSITION IN THE LAKE COUNTY JUVENILE CASA DEPARTMENT (4006)

WHEREAS, on October 15, 2024, the Lake County Council adopted the Lake County 2025 Salary Ordinance, Ordinance No. 1500F; and

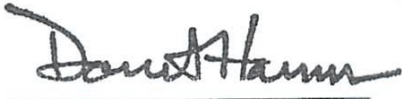
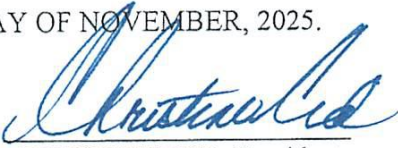
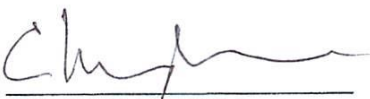
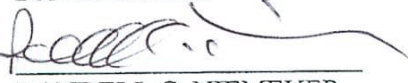


WHEREAS, the Lake County Juvenile CASA Department is requesting pay increases for five positions and a new technician position in the general fund for the reason that 1706-3006 grant ran out of funds and the current positions in the grant must be moved to the general fund effective November 3, 2025; and

WHEREAS, the Lake County Council now desires to amend Ordinance No. 1500F to establish a revised Form No. 144 increasing pay for five positions and creating one new position for the Lake County Juvenile CASA Department (4006), retroactive to November 3, 2025.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

That it be ordained by the Lake County Council that the attached Form No. 144, Exhibit "A", increasing pay for five positions and creating one new position in the Lake County Juvenile CASA Department (4006), is hereby approved, retroactive to November 3, 2025.

SO ORDAINED THIS 18th DAY OF NOVEMBER, 2025.

		
DAVID HAMM	CHRISTINE CID, President	CHARLIE BROWN
		ABSENT
RANDELL C. NIEMEYER		RONALD G. BREWER, SR.
		
PETE LINDEMULDER		TED F. BILSKI

Members of the Lake County Council



Form Prescribed by State Board of Accounts

County Form No. 144 (1971)

STATEMENT OF SALARIES AND WAGES  
PROPOSED TO BE PAID OFFICERS AND EMPLOYEES  
CALENDAR YEAR 2025

Juvenile Court/CASA - 1001

LAKE

County, Indiana

(Name of Office, Department, Board Agency)

The following statement shows the salaries and wages proposed to be paid to officers and employees of the above named office, department, board or agency during the calendar year 2025

(Calendar Year)

FULL TIME SALARIED OFFICERS AND EMPLOYEES

Title of Position or Employee Classification			
JOB CODE # AND POSITION #	\$ PRESENT	\$ PROPOSED	\$ DIFFERENCE
4006-12014-001	1.00	12578.00	12578
4006-12013-001	1.00	5334.00	5333
4006-12013-002	1.00	5181.00	5180
4006-12013-003	1.00	5181.00	5180
4006-12013-009	1.00	4764.00	4763
4006-13457-xxx	.00	4614.00	4614
			0
			0
			0
Total(s):	5	37653	37648

PART TIME AND HOURLY RATED EMPLOYEES

Title of Position or Employee Classification	Amount	Rate of Pay	Hour, day, week, month, etc.
		Per	
		Per	
		Per	
		Per	
		Per	

\*Show rate of pay per month, week, day, hour, etc.

Submitted by: Sabrina Barber

(Signature)

CASA Bookkeeper

(Title)

Date 10/24/25

- NOTES:
- (1) This statement must be filed IN DUPLICATE with the County Auditor on or before July 1 each year for salaries and wages to be paid in the ensuing year.
- (2) The number and salaries to be paid full time officers and employees must be fixed by the County Council. The rates of pay for part time and hourly employees shall likewise be fixed by the County Council but the number to be employed is limited only by the funds appropriated therefore; thus, the amount to be requested in the budget for part time and hourly employees need not be included in this statement
- (3) The County Auditor shall complete the reserve side of this of this form and return one copy to the officer or head of the department, board or agency within 3 days after action thereon by the County Council.

Ex A.

In the Matter of Ordinance Repealing and Rescinding Ordinance No. 1435B, the Ordinance Creating the Prosecutor’s Violence Against Women Stop Grant Fund, Fund No. 335-0800, A Non-Reverting Fund (N/K/A Fund No. 9335-9001)

Lindemulder made the motion, seconded by Hamm, to approve on First Reading. Majority voted yes. Brewer was absent. Motion to approve on First Reading carried 6-yes, 1-absent.

Lindemulder made the motion, seconded by Hamm, to Suspend Rules. Majority voted yes. Brewer was absent. Motion to Suspend Rules carried 6-yes, 1-absent.

Lindemulder made the motion, seconded by Hamm, to approve on Second Reading. Majority voted yes. Brewer was absent. Motion to approve on Second Reading carried 6-yes, 1-absent.

ORDINANCE NO. 1514B

ORDINANCE REPEALING AND RESCINDING ORDINANCE NO. 1435B,  
THE ORDINANCE CREATING THE PROSECUTOR’S VIOLENCE AGAINST  
WOMEN STOP GRANT FUND, FUND NO. 335-0800,  
A NON-REVERTING FUND (N/K/A FUND NO. 9335-9001)

**WHEREAS,** on July 16, 2019, the Lake County Council adopted Ordinance No. 1435E, the Ordinance Creating the Prosecutor’s Violence Against Women Stop Grant Fund, Fund No. 335-0800, a Non-Reverting Fund (n/k/a Fund No. 9335-9001); and

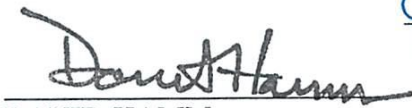
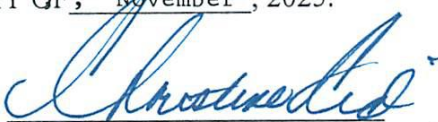



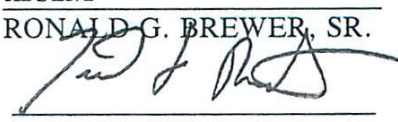
**WHEREAS,** that all funds received from the Indiana Criminal Justice Institute STOP Grant have been administered by the Lake County Prosecutor’s Office; the Fund presently has a zero balance and is currently an inactive fund and therefore the Ordinance Creating the Prosecutor’s Violence Against Women Stop Grant Fund, Fund No. 335-0800, a Non-Reverting Fund (n/k/a Fund No. 9335-9001) should be repealed and rescinded; and

**WHEREAS,** the Lake County Council now desires to rescind and repeal Ordinance No. 1435B, the Ordinance Creating the Prosecutor’s Violence Against Women Stop Grant Fund, Fund No. 335-0800, a Non-Reverting Fund (n/k/a Fund 9335-9001).

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

That Ordinance No. 1435B, the Lake County Ordinance Creating the Lake County Prosecutor’s Violence Against Women Stop Grant Fund, Fund No. 335-0800, a Non-Reverting Fund, (n/k/a Fund No. 9335-9001), is hereby rescinded and repealed.

SO ORDAINED THIS 18th DAY OF, November, 2025.

	 CHRISTINE CID, President	
DAVID HAMM		CHARLIE BROWN
		ABSENT
RANDELL C. NIEMEYER		RONALD G. BREWER, SR.
		
PETE LINDEMULDER		TED F. BILSKI

Members of the Lake County Council

In the Matter of Ordinance Recommending the Approval of the South Shore Convention and Visitors Authority Tax Rate, Tax Levy, and Proposed Budget for 2026, As Submitted

Hamm made the motion, seconded by Brown, to approve on First Reading.

Niemeyer – With the airshow fund, it wasn't there before. How is that revenue stream derived? How much of it is generated by the actual event itself, sponsorships, etc.? Because there's not a real detailed breakdown of what that money is being spent on.

President & CEO of South Shore Convention and Visitors Authority, Phil Taillon – The Gary Airshow this year, which at its peak, we know it had somewhere close to two hundred thousand people, so we had unbelievable success this year. We did have it completely sponsored, meaning we had sponsors for every dollar that we spent on the air show this year. We did not use any of the innkeeper's tax dollars on it.

Chief Financial Officer of South Shore Convention and Visitors Authority, Nicole Wolverton – That is something that is new this year. I moved out the Gary Airshow fund into a separate fund for bookkeeping just because it was such a hefty amount of transactions and paying for things as well. It was fully sponsored; about five hundred and fifty thousand is the budget allocation for 2026. That was just to relieve the promotions fund and enter it into its new fund. We do have about sixty thousand dollars remaining from the summer's airshow that will roll over so we can start paying contracts and securing acts for 2026.

Niemeyer – What part, if any, of that is a tax levy or government-generated sponsorship?

Nicole Wolverton – None of it is. They are all privately sponsored.

Niemeyer – Do you have any metrics on how many "heads in the beds" that are put in place here in Lake County and surrounding areas?

Phil Taillon – I don't have exact numbers as far as hotel rooms. We use an analytics group called DataFi, and it's essentially a big brother type of software that's tracking your GPS on your phone and any credit card transactions. If you are using your weather app, you're actually letting us know that you attended the event. Through that, we know that we had somewhere between one hundred and twenty-five thousand and two hundred thousand people that attended this year. We also know, for example, where most of the people that have attended this year went after the event was over, which was the City of Hobart. There are a lot of restaurants in that area that people are probably utilizing. I don't have an exact number of how many people went in hotel rooms, but we don't only go by hotel stays because we get a lot of people that come over from Chicago. They'll come in, spend money in Lake County, and drive back to Chicago. It's just as impactful to Lake County.

Bilski – You did mention that for the innkeeper's tax, not one dime was spent, which is amazing. I love the airshow. I love going for a day at the beach and watching the airplanes, but my concern is, you said that we had it fully supported by vendors. How were the vendors able to recoup their losses? I've always heard the complaint that you lose your captive audience because we can't have vendors selling lemonade, pizza, and hot dogs because there's no way to funnel them into one area. That concerns me because you start having this outgoing expense, and you're spending a million dollars a year. Though I enjoy it, how do we get our vendors and continue to fund them?

Phil Taillon – The majority of the revenue comes in their sponsorship. So, there are companies like NIPSCO, BP, and Hard Rock Casino. The vendors that we do have at the airshow, they come back year after year, so I think they're doing well for themselves. I think they're making money. We usually have to pick and choose who we're going to let set up the next year. This year in particular, because we had the Thunderbirds, I think that's why we had such a large attendance. We're actually working on trying to get the Blue Angels and the Thunderbirds back for 2026, but if we don't, we know we're going to have the Thunderbirds in 2027, so when you have an act of that size, you know that pretty much anybody who has been a vendor at the Gary Airshow is going to be successful, and they're going to be asking to come back again. The sponsors are the ones generating revenue for the airshow.

Niemeyer – It's been pretty well publicized over the years that there is an ongoing legal matter with SSCVA, and I don't see anything budgeted for attorneys. Where is it in your budget? Is it folded into the general?

Nicole Wolverton – On the Form 1, there's actually a detailed list of legal fees under other services. I believe there is \$300,000 allocated for this year.

Niemeyer – Do you have a running total on what you've spent so far on that particular issue?

Phil Taillon – This has been going on for over four years. What I will tell you is, and I can only say so much because there is ongoing litigation, the final depositions are occurring right now. I believe they’re going to be completed within two weeks. I know there is some scheduled for this Monday, and after that our side is probably going to file something with the courts to say that based on the information that was received, here’s what our thoughts are. The light at the end of the tunnel here is that, worst case scenario, this is going to be completed by summer of 2026. That depends on what the judge decides as well, but we feel confident that we’re in the eleventh hour here.

Niemeyer – I noticed you had a revenue bond roll off. Was that bond matured?

Nicole Wolverton – It was originally allocated that they had it on the books previously. It was in its own fund. But the actual expenditures in revenue were actually in the promotions fund, so we have a capital line item that comes through. We are in the process of spending that now. We’ve spent probably seventy-five to eighty-five percent of it on upgrades of the facility this year.

Majority voted yes. Brewer was absent. Motion to approve on First Reading carried 6-yes, 1-absent.

Hamm made the motion, seconded by Lindemulder, to Suspend Rules. Majority voted yes. Brewer was absent. Motion to Suspend Rules carried 6-yes, 1-absent.

Hamm made the motion, seconded by Brown, to approve on Second Reading. Majority voted yes. Brewer was absent. Motion to approve on Second Reading carried 6-yes, 1-absent.

ORDINANCE NO. 1514C

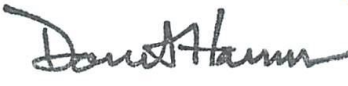



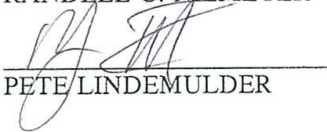
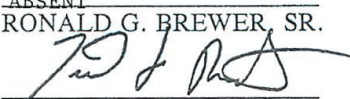
ORDINANCE RECOMMENDING THE APPROVAL OF THE  
SOUTH SHORE CONVENTION AND VISITORS AUTHORITY TAX RATE,  
TAX LEVY, AND PROPOSED BUDGET FOR 2026, AS SUBMITTED

- WHEREAS, I.C. 6-1.1-17-1, et. seq., requires the Lake County Council to issue a binding recommendation of the tax rate, tax levy, and proposed Budget for the South Shore Convention and Visitors Authority for 2026; and
- WHEREAS, pursuant to I.C. 6-9-2-4(b) the bureau shall prepare a budget for expenditures and submit the budget to the county council for its review and approval; and
- WHEREAS, the Lake County Council, after reviewing the tax rate, tax levy and proposed budget of the South Shore Convention and Visitors Authority for 2026, now makes the following binding recommendation.

NOW THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

1. That pursuant to I.C. 6-1.1-17-1, et. seq., and I.C. 6-9-2-4(b) the Lake County Council has reviewed the tax rate, tax levy and proposed Budget for the South Shore Convention and Visitors Authority for 2026.
2. That after review, the Lake County Council now issues a binding recommendation for the adoption of the tax rate, tax levy, and proposed Budget for the South Shore Convention and Visitors Authority for 2026.

SO ORDAINED THIS 18th DAY OF November, 2025.

 DAVID HAMM	 CHRISTINE CID, President	 CHARLIE BROWN
 RANDELL C. NIEMEYER		ABSENT RONALD G. BREWER, SR.
 PETE LINDEMULDER		 TED F. BILSKI


Members of the Lake County Council




Press Release and the Lake County Organizational Needs Report submitted by Councilman Randy Niemeyer:

LAKE COUNTY COUNCIL

LAKE COUNTY GOVERNMENT CENTER  
2293 NORTH MAIN STREET  
CROWN POINT, INDIANA 46307  
219-755-3280 Ext. 405  
FAX: 219-755-3283  
Cell 219-741-7393





LAKE COUNTY GOVERNMENT CENTER  
CROWN POINT, INDIANA

7th District

**RANDELL C. NIEMEYER**  
niemerc@lakecountyin.org

**Contact: Councilman Randy Niemeyer, R-7<sup>th</sup>**  
**219-741-7393**

**Lake County Organizational Needs Press Release**

Lake County, IN – November 18, 2025

In 2023, the State Board of Accounts designated Lake County as an unauditible entity. This distinction awarded to Lake County, due to inadequate maintenance of accounts, records, and reports by the Auditor and Treasurer’s offices. This unprecedented determination led to the loss of the county's bond rating, restricting its ability to issue bonds for essential projects and services.

In response, the Lake County Council unanimously created the position of Comptroller within the Auditor’s Office, requiring the role to be filled by someone with proven accounting experience and credentials. This step aimed to rectify the deficiencies that prompted the state’s finding.

Ahead of the 2026 budget meetings, I tasked the Comptroller, Mr. Ciecierski, CPA, with compiling a report on operational deficiencies in county government finance and controls.

The attached report, titled Lake County Organizational Needs, details key challenges, including:

- Lack of robust internal controls and technical expertise.
- Inconsistent application of policies and subject-matter knowledge gaps.
- Difficulties in recruiting and retaining skilled personnel.
- A toxic political environment that hinders effective governance.

Mr. Ciecierski began implementing recommended solutions from the report as part of his duties as Comptroller. However, his competence is not desired at Lake County, and he was abruptly terminated from the position, without cause.

To address these ongoing issues, Lake County Government must prioritize solutions over politics. Elected officials should hire based on competence and qualifications rather than affiliations. By focusing on the right skill sets for recruitment and retention, the county can

--More--

LAKE COUNTY COUNCIL

LAKE COUNTY GOVERNMENT CENTER  
2293 NORTH MAIN STREET  
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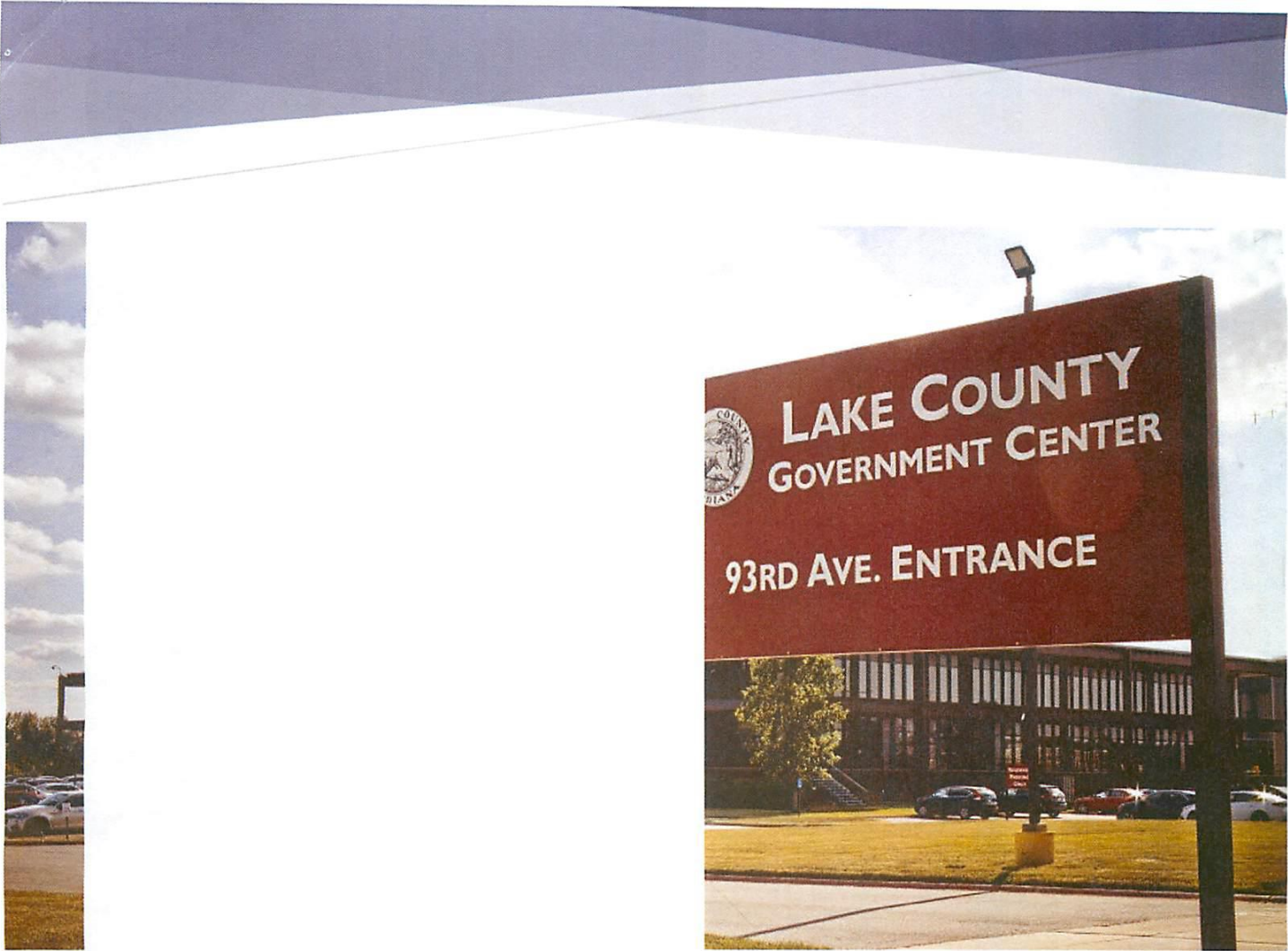
7th District  
**RANDELL C. NIEMEYER**  
niemerc@lakecountyin.org

Add one

deliver efficient services to taxpayers while eliminating redundant costs from outdated 1970s era staffing models. Lake County already owns licenses for state-of-the-art Oracle Financial Management systems, yet these are underutilized. It seems Lake County is running an analog operation in a digital era.

Lake County Government is where technological advancements have not led to greater efficiency, lower costs, or enhanced transparency. It’s time to put citizens first and dismantle the outdated political patronage system for good.





LAKE COUNTY  
ORGANIZATIONAL NEEDS

Prepared by:  
Dan Ciecierski  
Comptroller



# Executive Summary

The 2025 Lake County Organizational Needs Report provides a comprehensive assessment of several critical deficiencies across the County’s operational, leadership culture, and internal control environments. The report identifies systemic issues in the areas of Oracle system management, payroll operations, internal control environment, policy design and enforcement, talent acquisition and retention, and overall leadership philosophy and practice. These issues are impeding performance, accountability, and service delivery. High level practical recommendations for modernization and reform are also presented to help solve for the known issues.

Overall, Lake County has a critical opportunity to modernize its governance by addressing control failures, upgrading technical capacity, and fostering a leadership culture aligned with modern expectations. Immediate action is needed to gain public trust, ensure compliance, and enable the County to effectively serve its residents.

# County-wide Observations

## Oracle Management *Cenifax's Lack of Internal Control Environment & Oracle Subject Matter Expertise*

Since Cenifax is a very small organization compared to most who maintain complex accounting software, they are simply unable to fulfill the needs of Lake County. For Cenifax, the main crux of this issue is twofold. First, the financial burden they will encounter to establish, maintain, document, and test internal controls is most likely too large for their size. Second, the lack of any formal, practical accounting, internal control knowledge/general awareness is non-existent at every level of their organization.

According to the SBOA audit staff, Cenifax has zero documented, maintained, and audited internal controls in place for the County, or our auditors, to rely upon in order to provide comfort that they can sufficiently maintain accurate information in our accounting general ledger (GL) while managing Oracle. With a system as complex and advanced as Oracle, compared to the previous legacy system Cenifax is familiar with, reliance on the internal controls and knowledge of our system management consultant is paramount.

The proof for Cenifax's lack of internal controls is their inability to provide a standard, common System and Organization Control 1 Report (SOC 1 report) to Lake County Management, or the SBOA auditors. A SOC 1 Report is an audit that evaluates a service organization's internal controls to ensure they're operating effectively and protecting client data. The SOC 1 report is a very easy report to provide and should be readily available because it is usually completed annually. It is something every service organization gives to their clients and is something a GAAP audit requires.



In line with the theme of lacking internal controls, Cenifax does not operate within any standard IT related framework to guide their processes or decisions for the County. This is because not one staff member is aware that these frameworks even exist, should be documented, and followed by an IT consultant. Two examples of widely known and appropriate frameworks that Cenifax should be aware of are as follows:

Consulting Area	Applicable Framework	Framework Explanation
Access Controls/Roles	ISO/EIC 27001	A framework that organizations use to manage their information security management systems. These standards were jointly developed by the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC).
Patch & Upgrade Planning	ITIL & COBIT	Information Technology Infrastructure Library (ITIL) & Control Objectives for Information and Related Technologies (COBIT) are frameworks that organizations use to manage: <ul style="list-style-type: none"><li>• Service desk and support tickets</li><li>• Change and release management during patching or upgrades,</li><li>• Configuration and asset management of system environments</li><li>• Defining roles, responsibilities, and controls over ERP processes</li><li>• Risk and performance monitoring of ERP services</li></ul>

Additionally, Cenifax demonstrates a lack of internal controls around their hiring process by not having anyone on staff with the slightest experience of a system similar to Oracle (by far the largest ERP software available). Lawson was vastly different. Which is why the attempt to force Oracle to operate like Lawson has failed miserably. Half the Cenifax staff (1 of 2 employees only) tasked with maintaining the Oracle system have no practical experience with any accounting software from a maintenance standpoint whatsoever, or even an IT background that can be relied upon.

Oracle is the backbone of our financial environment. Everything from original implementation, to proper set up of user access restrictions, has either been done incorrectly, or argued against recommended execution by those employed at Cenifax. From the County’s perspective, it is inappropriate and irresponsible to continue to use them to support such a crucial piece of our government operations. Continuing to use Cenifax for this would be deliberately ignoring the past implementation issues, lack of internal control reliance, and continued demonstration of the inability to quickly and accurately maintain Oracle due to inexperienced staff members. To put it simply, Cenifax is boxing above their weight class, so to speak, when it comes to the size and complexity of the Oracle software and the proof is in the pudding.

It is recommended that the County reconsider using Cenifax as the consultant to maintain Oracle and to contract with a company similar to Baker Tilly. A larger consultant will provide the internal control comfort, size, and expertise of properly trained staff to carry out the

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appropriate preservation and upkeep of arguably the most important IT system Lake County owns and relies on to make decisions with.

#### County Payroll Personnel

##### ***Absence of Subject Matter Experts in Payroll***

Similar to the mismanagement of the original Oracle implementation, neither Lake County, nor Cenifax (Central Payroll) has qualified members of staff with appropriate knowledge about payroll accounting, best practices in payroll, applicable laws, the flow of payroll data through an ERP system to the GL, or the applicable controls to ensure completeness and accuracy of associated the payroll accounting data. In short, it's the blind leading the blind. There is no one executing, or directing payroll, capable of critically thinking about solutions to problems that arise around Payroll due to the lack of specific experience in that area. The result of this ignorance is consistent poor payroll reporting, unreliable data, and the inability to facilitate an audit.

The important thing to point out is that County employee paychecks are being calculated and paid accurately. It is the internal financial reporting, management reports, and GL record keeping that are not accurate.

This issue is exemplified by the inability to recognize that Payroll is being booked incorrectly to the GL in every single pay cycle for almost three full years, since the County transitioned to Oracle. To be clear, this issue has absolutely nothing to do with the Oracle payroll module itself as it is operating exactly how it is supposed to. It has to do with the absence of ability to articulate specific payroll needs of the County and lack of practical experience in the field of Payroll to communicate what reporting is needed out of Oracle, as well as the purpose of the those reports.

Outlined below is the recommended background for a Payroll Manager position of nearly 3,000 employees in an organization that has exempt and non-exempt personnel.

1. Education - A Payroll Manager should have a minimum Bachelor's Degree in one of the following areas:
  - a. Accounting
  - b. Finance
  - c. Business Administration
  - d. Human Resources
2. Years of Experience - An appropriate number of years of experience should be:
  - a. Total 7 to 10 years of progressive payroll experience
  - b. At least 3 to 5 of the total years should be in a managerial or supervisory role
3. Technical Skills - An adequate Payroll Manager should possess the following technical skills:
  - a. Proficiency with ERP Payroll Systems (e.g. Tyler Technologies, Oracle ERP, etc.)
  - b. Proficiency with Timekeeping systems that are integrated with payroll
  - c. Strong understanding of internal controls and audit requirements of payroll



- d. This skill is used for maintaining integrity of payroll data on a regular cadence (e.g. the performance of monthly variance analysis)
  - e. Strong understanding of public pension plans (PERF) and Deferred compensation plans (457b)
  - f. Strong understanding of payroll accounting
  - g. Proficiency in management reporting
  - h. Strong Excel skills
  - i. Should have some knowledge of GASB GAAP
  - j. Should have knowledge of specific state labor laws
  - k. Experience in union negotiations and compliance
  - l. Should have experience with employee benefits (health/dental/vision retirement, sick & holiday pay)
4. Popular Payroll Certifications (recommended but not required)
- a. Certified Payroll Professional (CPP)
  - b. Fundamentals of Payroll Certification (FPC)

**Auditor Office Example - Lack of Payroll SME**

The current Payroll Manager of Lake County has a high school degree with previous experience of 7 years in the Auditor's Office (Bookkeeping and Finance departments). The work completed was mostly clerical in nature i.e. routine tasks that support daily operations and some very low level technical support which was task focused was also performed. Examples of this are entering invoices for payments and processing basic entries in our accounting source system. Zero post-secondary education, zero related payroll technical skills, zero appropriate experience, and certainly no additional certifications congruent with payroll.

## Internal Controls

Control Environment – First Component for a System of Internal Controls

**Strengthening the Control Environment**

Internal controls is a phrase often used, but not fully understood. Overall, there are five components of internal control: control environment, risk assessment, control activities, information and communication, monitoring activities. The first, and by far the most important, is the control environment. If the control environment is not strong, then it doesn't matter how good the other four components are. Sometimes referred to "the tone at the top", the control environment is made up of the standards and processes that are set by leadership and management. Leadership and management should **demonstrate** the integrity and ethical values of the County. Within this structure, leadership commits to having a process for attracting, developing, and retaining competent employees. The control environment is also where the overall accountability structure is developed.

**Auditor Office Example 1 - Intentionally Circumventing Controls**

From: David Kubiak <[dkubiak@lakecountyin.org](mailto:dkubiak@lakecountyin.org)>  
Sent: Friday, December 20, 2024 9:53 AM

**To:** Schmal, Scott C <schmasc@lakecountyin.org>; Penick, Ben <Ben.Penick@bakertilly.com>; Ciecierski, Dan <ciecidx@lakecountyin.org>; Leah Johnson <johnslm@lakecountyin.org>  
**Cc:** Dzvairo, Amanda <Amanda.Dzvairo@bakertilly.com>; Hellenbrand, Casey <Casey.Hellenbrand@bakertilly.com>; Berkley, Mia <Mia.Berkley@bakertilly.com>; Wells, Ryan <Ryan.Wells@bakertilly.com>; Peiris, Roshan <Roshan.Peiris@bakertilly.com>; Woldemariam, Melaku <Melaku.Woldemariam@bakertilly.com>; Johnson, McKenzie <johnsmn@lakecountyin.org>  
**Subject:** RE: Lake County Off Cycle Approval Request - Configure New Budget in Production

I do have a question. If we carry over the PO commitments before Jan-01, 2025 (even with an effective date in 2025, but run before the end of 2024), what happens if the Purchasing team needs to create a last minute PO, lets say on 12/31/24. If the carryover is applied before the creation of this 2024 PO...what happens to it? I'm assuming it's left in 2024. And if 2024 becomes closed, the department will not be able to invoice and pay on the PO. Just curious.

I agree with Scott, these old PO's from the Lawson conversion (bad PO's) should be closed and if needed they should come to the Council and request an appropriation in 2025.

**From:** Ciecierski, Dan <ciecidx@lakecountyin.org>  
**Sent:** Friday, December 20, 2024 10:00 AM  
**To:** David Kubiak <dkubiak@lakecountyin.org>; Schmal, Scott C <schmasc@lakecountyin.org>; Penick, Ben <Ben.Penick@bakertilly.com>; Leah Johnson <johnslm@lakecountyin.org>  
**Cc:** Dzvairo, Amanda <Amanda.Dzvairo@bakertilly.com>; Hellenbrand, Casey <Casey.Hellenbrand@bakertilly.com>; Berkley, Mia <Mia.Berkley@bakertilly.com>; Wells, Ryan <Ryan.Wells@bakertilly.com>; Peiris, Roshan <Roshan.Peiris@bakertilly.com>; Woldemariam, Melaku <Melaku.Woldemariam@bakertilly.com>; Johnson, McKenzie N <johnsmn@lakecountyin.org>  
**Subject:** RE: Lake County Off Cycle Approval Request - Configure New Budget in Production

Hey Dave,

I can answer from an accounting point of view. The reality is that there should be a cut-off date prior to the last day of the year so that scenario will not happen. I believe ours is 12/16 if I'm not mistaken. A cut-off date is a very important internal control aspect of AP accounting because it allows for transactions to be fully captured in the appropriate period. Any invoice sent subsequent to that cut off day should be recorded as an accrual and paid in the very next period (Jan 2025).

In our circumstance, there should be no PO's created beyond the 12/16 date.

**Dan Ciecierski**  
Lake County Auditor's Office  
Comptroller of Finance  
Email: [ciecidx@lakecountyin.org](mailto:ciecidx@lakecountyin.org)  
Phone: 219-755-3137



**From:** David Kubiak <[dkubiak@lakecountyin.org](mailto:dkubiak@lakecountyin.org)>  
**Sent:** Friday, December 20, 2024 11:22 AM  
**To:** Ciecierski, Dan <[ciecidx@lakecountyin.org](mailto:ciecidx@lakecountyin.org)>; Schmal, Scott C <[schmasc@lakecountyin.org](mailto:schmasc@lakecountyin.org)>; Penick, Ben <[Ben.Penick@bakertilly.com](mailto:Ben.Penick@bakertilly.com)>; Leah Johnson <[johnslm@lakecountyin.org](mailto:johnslm@lakecountyin.org)>  
**Cc:** Dzvairo, Amanda <[Amanda.Dzvairo@bakertilly.com](mailto:Amanda.Dzvairo@bakertilly.com)>; Hellenbrand, Casey <[Casey.Hellenbrand@bakertilly.com](mailto:Casey.Hellenbrand@bakertilly.com)>; Berkley, Mia <[Mia.Berkley@bakertilly.com](mailto:Mia.Berkley@bakertilly.com)>; Wells, Ryan <[Ryan.Wells@bakertilly.com](mailto:Ryan.Wells@bakertilly.com)>; Peiris, Roshan <[Roshan.Peiris@bakertilly.com](mailto:Roshan.Peiris@bakertilly.com)>; Woldemariam, Melaku <[Melaku.Woldemariam@bakertilly.com](mailto:Melaku.Woldemariam@bakertilly.com)>; Johnson, McKenzie N <[johnsmn@lakecountyin.org](mailto:johnsmn@lakecountyin.org)>  
**Subject:** RE: Lake County Off Cycle Approval Request - Configure New Budget in Production

Maybe in the real world, but this is Lake County. If a higher up requests the purchasing department to create an emergency PO at the end of the year, I believe they are going to create it. This is the reason when I loaded the budgets in Lawson...I did so on Jan-01 and not in 2024. This is also why I wait to load the HCM side until after the last payroll of the year is processed and closed. In this year's case...I have until mid-January to load the salary side because the first check does not see the increase since the time earned is all in 2024 (12/16/24-12/19/24 for the 1/13/25 check). The second check will have a split (12/30 to 12/31 will be 2024 rate and 1/1 to 1/12 will be 2025 rate). This is per SBOA.

Thank You,  
Linda Midkiff



# County Handbook

Overall Handbook Observations

***Lack of Consistency***

While the County handbook provides a baseline for policy and procedure, its practical utility is completely undermined by the broad discretionary authority granted to each elected official. This flexibility results in inconsistent application of rules across departments, leading to confusion amongst employees and challenges in maintaining a positive, cohesive organizational culture. The overall uselessness in key areas of the handbook can be regarded as a direct contributor to the continuation of the old school "Chicago style politics" and poor leadership culture for which Lake County has been infamously known for. This outdated political mindset perpetrates a low morale and negative culture for staff.

It should be noted that the County handbook is considered an internal control document that supports the "tone at the top" for an organization's control environment. Said differently, this is one of the documents that sets the foundation of how leadership views the importance of internal controls and accountability.

***Strengthening Effectiveness***

In order to strengthen the effectiveness of the handbook, the elected officials should agree upon more detailed documentation and rules to maintain a consistent set of standards across all County Offices. As an example, it would be advantageous for a required document to be signed by the elected official for each daily excused absence. This document would outline the reason for the excused absence in writing and the elected official would demonstrate accountability for the decision to excuse the absence. If this requirement is not fulfilled, then the result would be a disciplinary action of an "occurrence" as outlined in the handbook. There is no such document required as of today. The result is a very unreliable workforce as the next example shows.

***Auditor Office Example – Overly Permissive authority***

The current overly permissive authority of the attendance policy allows for poor quality employees to choose when they feel like coming to work. Thus punishing good quality employees who get saddled with extra work on days when poor workers decide not to come in.

In 2024, one employee in the Auditor's Office was allowed to take over 17 "No Pay" days off. "No Pays" are defined as unexcused absences that are above all exhausted paid time off (PTO) options. This employee took an additional three and a half weeks of time off over and above the total allowed PTO already provided (total PTO = vacation days + birthday + comp. time + holidays). Unfortunately, this example is one of a handful of poor employees who take advantage of the same thing each year in the Auditor's Office. More staff have an even higher number of excused "No Pay" days than the employee used in this example. The matrix below shows the total "No Pay" hours and days for the example. Note that nearly 40% of time out of the office is a result of approved "No Pays" for this single employee.

Summary of Auditor Office Employee Total Time Off

Description	Hours	Days
Total Holiday hours provided:	64	8
Total PTO hours provided:	168	21
Total No Pay hours approved by office holder:	139	17
Totals	371	46

Talent Acquisition and Retention

Overall Lack of Qualified Personnel

In order to strengthen operational effectiveness and long-term goals, we must prioritize hiring and retaining candidates whose skills and qualifications align closely with the demands of their roles. This also includes adjusting the pay to the level of skill and complexity of the job. There are a multitude of negative impacts to acquiring contractors and employees who are unqualified for their roles. The matrix below provides the negative impacts both from a general organizational view, as well as from an internal control view with associated Lake County examples.

General Organizational Consequences of a Poor Quality Workforce

Organizational Impact	Impact Description	Lake County Example
Reduced Efficiency and Productivity	Unqualified staff lack the knowledge or experience to perform tasks correctly which can lead to delays, repeated work, and frustration among coworkers.	Auditor - Oracle Implementation Failure  Treasurer - Near failure of not recording the \$60mm ARPA infrastructure project
Poor Decision Making	Employees lacking the necessary skills may make flawed judgements, leading to poor strategic or operational decisions	Auditor - Payroll accounting failure
Reputational Damage	Customer service errors, compliance failures, or public mistakes can damage the organization's credibility	Auditor - Received the only "un-auditable" status in IN state history
Employee Morale Issues	High-performing employees may become frustrated working with underqualified colleagues and the organization can experience more hiring/training costs	Auditor - Multitude of staff stating, "I've never seen it this bad before."; staff complaints about bullying from leadership; staff complaints about extra work due to another employee's poor attendance
Higher Training & Supervision Costs	More time spent training and managers and coworkers spend extra time correcting or overseeing poor work products	Auditor - In the past couple of years, there has been department turnover among 9 employees that have moved into different roles at least once (Laura, Tammy, Kristi, Kayla, Michelle, Geri, Eva, Ashley, Leslie)

Internal Control Consequences of a Poor Quality Workforce



Internal Control Component Impact	Impact Description	Lake County Example
Control Environment	Unqualified staff undermine the tone at the top and weaken the ethical and performance standards of the organization	Lake County - The post Tribune did research a while back and found that there have been around 40 public corruption convictions involving government in Lake County. Recent indictments include Oscar Martinez Jr. (Sheriff), Dan Murchek (Sheriff), Kylie Peters, Nicholas Katalinic (Sheriff), John Buncich (Sheriff), Michael B. Brown (Recorder), Judge Calvin Hawkins (Superior Court)  Elections Dept. - Recent discovery that individuals were knowingly, and intentionally getting paid \$200 to for training they never attended
Risk Assessment	Poor quality personnel may not recognize or understand risk properly, and fail to identify red flags in order to prevent fraud or error	Treasurer - The failure to record a material amount of ARPA bond activity for the 2022 financials (about \$1.9mm that a new fund was requested for in the March 2025 agenda)
Control Activities	Controls may be improperly executed or bypassed due to lack of understanding	Auditor - A good internal control suggestion of scanning support documentation and attaching to "White Claim" expense payments, which takes about one minute to execute, was over-ruled by Peggy and Linda because it wasn't discussed with them
Information and Communication	Important relevant information may not be maintained or communicated properly or timely which weakens accountability and reporting structures	Auditor - The poor Oracle implementation is a great example of information of all the issues not being communicated. The County found out at the time the SBOA stated they could not perform an audit. Issues like that do not happen overnight.
Monitoring Activities	Errors or control failures may go undetected due to lack of regular monitoring	Since Lake County doesn't have any control processes formally documented, there is nothing to monitor. Also, the internal control process we do have only is required for new hires (watching a video)

Overall Leadership Style  
***Ineffective and Out of Touch***

The County is currently employing a legacy leadership style that relies heavily on control, fear, and hierarchical authority. While this approach may have produced compliance in the past, the net result of being behind the times often results in low morale, stifled innovation, and lack of engagement across the whole organization. Operating with this style of leadership in a modern, fast paced, more complex environment only leads to poor performance, poor accountability, and low progress. Employees feel reluctant to speak up, hesitant to take initiative, and are scared to make mistakes or participate in anything. All of which actually increase the opportunity for mistakes and oversights.

It is recommended that leadership shift to a more modern and effective leadership culture, and here's why. Government workforce expectations have evolved and taxpayers value collaboration, trust, and transparency. The ability to attract and retain the right kind of talent requires a workplace where employees feel respected and empowered to make an impact. Finally, innovation and efficiency require a workplace that encourages input, problem solving, and a continuous improvement mind set. How many times a day do employees say "that's the way we've always done it." or "in Lawson....."

***Where does Lake County even begin?***

The steps below can serve as a guide to solving the leadership problem.

- Step 1: Acknowledge the current culture. The first step is admitting there is a problem right? The first step toward any intentional change is creating awareness.
- Step 2: Model the mindset of a leadership that encourages sharing ideas, and respectfully challenging the status quo.
- Step 3: Invest in leadership development. Not only teaching good, modern, leadership skills, but also bringing in staff with the qualifications and a similar leadership mindset and experience.
- Step 4: Update policies and practices. Performance evaluations, discipline procedures, etc.
- Step 5: Celebrate effort, not just positive outcomes.
- Step 6: Solicit and act on employee feedback. This shows that leadership cares. Receiving honest feedback is one of the best ways to gauge performance.

Closing Remarks

The control environment sets the tone at the top, and when that tone is stale, outdated, or fear driven, the ripple effects touch everything from service quality, accountability, and public trust. The very reason county government exists. This is more than just a culture issue. It's a risk management, workforce retention, and compliance issue.

The taxpayers, our auditors, and our employees expect to see that we hold ourselves to the highest standards of leadership, and right now, we have an opportunity. Lake County's ability to deliver high-quality services, and earn public trust depends on more than just what we do, it's how we do it. We have the momentum to evolve and embrace a more modern, accountable, and ethical approach to governance. The best performing environments empower employees to speak up, take initiative, and stay committed to the overall goals. These environments lead directly to better service and stronger internal controls.

It's time for Lake County to modernize how it leads, and how it serves.

Public Comment:

Carrie Napoleon – stated that anyone who is able is welcome to come in and drop off supplies, as the county is acting as a drop-off location for the NWI food bank. That is running through Friday. Also, Scott Schmal, our financial director, will be joining State Representative Hal Slager at an NWI Forum event Thursday at 4:30 to discuss Senate Enrolled Act 1 and the impact it is having on our local towns. Therefore, if you have any queries, the public can attend for free at County Line Orchard, although you do have to register online for it.

Barbara Koteles of Hobart – requested a change in meeting schedules and asked a council member to serve as a liaison at the Health Board Meeting. She further added that the Public Health officer is not responding to her request.

There being no further business to come before the Council, it was moved and seconded that this Council does now adjourn, to meet again as required by law.

\_\_\_\_\_  
President, Lake County Council

ATTEST:

\_\_\_\_\_  
Peggy Holinga Katona,  
Lake County Auditor