WHEREAS, in the opinion of the County Auditor, the public interests required that the Lake County Council, should be called to meet in special session at this time, for the purpose of considering Second Reading for the 2026 Budgets. 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, Pete Lindemulder, Ted Bilski and Randy Niemeyer, County Councilpersons, together with Tom O'Donnell and Ray Szarmach, County Council Attorneys. Councilmen Ronald Brewer and Charlie Brown were absent.

Scott Schmal: At this point, the budget is balanced, so any changes we make would need something to offset them.

Bilski made the motion, seconded by Hamm, to amend the salary ordinance to reflect a two percent raise for all non-contract and non-mandated employees, offset by a reduction in the operating balance.

Niemeyer – It might be appropriate to look at the elimination, if this is the will of the council, to look at the elimination of vacant positions from January 1, 2025, and back as another way to offset this without digging into operational cash, which, as we all know, is going to dwindle drastically over this year and next year with the implementation of SEA1. As a discussion item, it needs to be considered right here and now.

Cid – What's the cost of the two percent, and what are the savings of eliminating positions as of January of 2025?

Schmal – One percent of salary with the benefits is about a million-dollar cost. So, two percent would be two million. An estimate of savings would be about a million dollars if you move the date from January 2024 to January 2025.

Niemeyer – A million dollars additional to what our original proposal was of elimination of positions?

Schmal – Correct.

Niemeyer – So that would take it to a total of what?

Schmal – Two million. And that's the levy dollars.

Cid – So, the elimination of those positions from January 2024 back was done to help offset some of the utility and insurance costs that we're going to incur in 2026. I would support eliminating positions from January of 2025 if they were eliminated immediately; then I could support that.

Lindemulder – Just so I understand, a two percent increase would be an additional two million dollars. Eliminating positions that are currently open and have been open all year, eliminating those effective immediately if we did it that way. That adds a million dollars back, so then we'd still be a million dollars short going into next year if we did those two things?

Schmal – Yes, because going into this, we already were balanced with the elimination of positions from January of 2024. Right now, we're adding two million dollars of expense, reducing one million expense, leaving a net one million.

Lindemulder – I am personally not in favor of that. I'm all for the two percent raise. I was one of the ones trying to get our minimum salary up to forty thousand, but we did that within the budget. We didn't have to dip into cash to do that, and I don't want to start setting a precedent of dipping into our cash. As Randy said, that will start to dwindle, and I don't think that's the right way to balance our budget, personally. If we have other savings that can be found, by all means I'm all ears. But it sounds right now that the only thing we could do is one percent if we did the other. But if somebody else says there are other places we could cut expenses, I'm willing to listen.

Cid – There was no prior discussion of this. I thought we were all on the same page because of our financial crisis with Senate Bill 1 and preparing for 2027. We're not asking any departments to cut their budgets; we're keeping them the same. I don't know how we would fund the increase.

Bilski – The only thing that makes me concerned with eliminating those positions is, looking at the assessors, I might have a vacant level to reposition, and that person has to wait in order to complete their education and their training. Going into this, I don't think it's a precedence setting; I think this is the time to address the means of the employees.

Lindemulder – I would still be in favor of eliminating those positions from January of 2025 because that's the right thing to do. They haven't been filled all year. And it doesn't mean to say that if an assessor's office had a position that they needed to fill, they could still come to us and we could create that position next year if somebody had a higher level.

Cid – In your case, Madam Assessor, the coroners have the same situation. They have so many investigators—level one, level two, and level three—and as you move up in your education, you are placed in a different position, but if there's no opening, then they just have to wait to get into that position.

LaTonya Spearman (Lake County Assessor) – My office is already understaffed. We implemented a hiring process so that we could have qualified individuals in those positions, and so if we were to eliminate those positions without any notice, I wouldn't even have an opportunity to try and fill those positions. We fill them as we get qualified candidates, so it would definitely be an impediment to the assessing community.

Cid – My thoughts on eliminating positions that have been vacant since January of 2025 are that we're going to be looking for money. We've sent a memo out saying you need to cut ten percent next year. We're being lenient with that amount. To me, isn't it better to eliminate positions where a person is not sitting than to perhaps maybe have layoffs? Isn't that a better alternative?

Spearman – If the council has done some sort of study to determine whether these are positions that are in fact not needed, then of course. I'm well aware of the financial crisis, and I'm in favor of doing what the county has to do, but for the assessing community specifically, because we do have this hiring process in place, it would be a detriment to us. I understand this is not just for the assessing community; it covers everybody in the county, but if we were to come to you in a year with a qualified candidate, would we have the funds available to create this new position?

Cid – You may have to look within your budget.

Niemeyer – Scott, the council had passed a hiring freeze that was then vetoed, do we have a number of what the value of that hiring freeze would have been had been fully implemented?

Schmal – I don't have that off the top of my head.

Niemeyer – That would be interesting to know. As part of this pursuit of a two percent increase to have that then vetoed doesn't help in balancing this process from a cash flow standpoint.

Cid – It would have been a savings. Ray (Szarmach) knows in the past that we have had savings in having a hiring freeze. I'll say this: I appreciate every single employee here, and this council has been very generous in the past few years. I think we've used our growth quotient most years to give raises. The starting salary is forty thousand dollars, and I know in this economy it's not a lot of money, but we have been very generous. We do appreciate our employees; this is just the year that we don't have the money, and we have 2027 coming soon.

Majority voted no. Hamm and Bilski voted yes. Brewer and Brown were absent. Motion to amend the salary ordinance to reflect a two percent raise for all non-contract and non-mandated employees, offset by a reduction in the operating balance failed. 3-no, 2-yes, 2-absent.

Niemeyer made the motion, seconded by Lindemulder, to eliminate vacate positions as of January 2025. Majority voted yes. Bilski and Hamm voted no. Brewer and Brown were absent. Motion to eliminate vacate positions as of January 2025 carried 3-yes, 2-no, 2-absent.

Niemeyer made the motion, seconded by Lindemulder, that the positions that the council eliminated from January of 2024 and back be effective immediately.

Cid – Being that we don't have a hiring freeze, part of the objective in having a hiring freeze was so that those eliminated positions could not be filled. So, this would just be effective immediately. It was my understanding that that wouldn't have taken effect until the 2026 budget.

Majority voted yes. Bilski and Hamm voted no. Brewer and Brown were absent. Motion that the positions that the council eliminated from January of 2024 and back be effective immediately carried 3-yes, 2-no, 2-absent.

In the Matter of Ordinance Authorizing Tax Levies (OR-1)

Hamm made the motion, seconded by Bilski, to approve on Second Reading. Majority voted yes. Brewer and Brown were absent. Motion to approve on Second Reading carried 5-yes, 2-absent.

ORDINANCE NO. 1513C

ORDINANCE AUTHORIZING TAX LEVIES
FOR LAKE COUNTY FOR 2026

WHEREAS, pursuant to Indiana State Law and existing guidelines, tax levies not rates are to be frozen; and,

WHEREAS, only estimated valuations are available at this time, which will cause fluctuations in the tax rates.

NOW, THEREFORE, BE IT ORDAINED by the Lake County Council, State of Indiana as follows:

SECTION I. That it is the intent of the Lake County Council to approve tax levies for the purpose of supporting 2026 Budgets as stated on Forms 4A and 4B.

SECTION II. That as soon as the assessed valuations have been determined tax rates shall adjust to support the levies approved this day.

DATED THIS 14 day of October, 2025.

CHRISTINE CID, President

DAVID HAMM

ABSENT
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 for Appropriations, Forms 4A and 4B (OR-2)

Bilski made the motion, seconded by Hamm, to approve on Second Reading. Majority voted yes. Brewer and Brown were absent. Motion to approve on Second Reading carried 5-yes, 2-absent.

scribed by State Board of Accounts

Ordinance 1513D

ORDINANCE FOR APPROPRIATIONS AND TAX RATES

Be it Ordained by the County, City or Town of Lake County, Indiana: That for the expenses of the County, City or Town government and its nstitutions for the year ending December 31, 2026, the sums of money shown on Budget Form 4-A are hereby appropriated and ordered set apart out of the several unds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all xpenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition for the purpose of raising revenu o meet the necessary expense of county, city or town government, tax rates are shown on Budget Form 4-B and included herein. Two (2) copies of Budget Forms 4-A nd 4-B for all funds and departments are made a part of the budget report and submitted herewith.

APPROVED BY:

COUNTY COUNCIL

esented to the County Council of Lake County, ndiana, and read in full for the first time this 16 day of September, 2025.

President County Council

ttest:

ounty Auditor and/or Clerk of County Council

resented to the County Council of Lake County, ndiana, and read in full for the second time, and adopted, this October 14, 2025 by the following vote:

Yea	Nay
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member

Attest:

County Auditor and/or Clerk of County Council

COMMON COUNCIL

This ordinance shall be in full force and effect from and after its passage and approval by the Common Council and Mayor. Adopted by the following vote on ________, ___.

Yea	Nay
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member

Approved by the Mayor ________, ___.

Mayor

Attest:

City Clerk or Clerk-Treasurer

TOWN COUNCIL

This ordinance shall be in full force and effect from and after its passage and approval by the Town Council. Adopted with the following vote on ________, ___.

Yea	Nay
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member

Attest:

Town Clerk-Treasurer

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Ordinance / Resolution Number: 1513D

Be it ordained/resolved by the **Lake County Council** that for the expenses of **LAKE COUNTY** for the year ending December 31, **2026** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **LAKE COUNTY**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Lake County Council**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Lake County Council	County Council	10/14/2025

Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0101	GENERAL	$199,514,387	$152,898,082	0.4368
0124	2015 REASSESSMENT	$3,616,537	$3,497,543	0.0100
0180	DEBT SERVICE	$3,739,147	$3,224,214	0.0092
0191	CUMULATIVE VOTING MACHINE	$300,000	$0	0.0000
0203	SELF INSURANCE	$6,147,199	$0	0.0000
0615	ANIMAL SHELTER	$35,000	$0	0.0000
0702	HIGHWAY	$9,748,401	$0	0.0000
0706	LOCAL ROAD & STREET	$1,400,000	$0	0.0000
0790	CUMULATIVE BRIDGE	$1,500,000	$2,999,668	0.0086
0801	HEALTH	$3,627,476	$1,656,589	0.0055
0905	DRAIN IMPROVEMENT	$2,222,553	$2,743,222	0.0078
1157	PUBLIC SAFETY ACCESS POINT - OPERATING	$14,275,498	$12,452,793	0.0402
1201	COUNTY SCHOOL DIST/SUPPL	$3,892,194	$3,892,194	0.0111
1301	PARK & RECREATION	$9,490,551	$6,467,898	0.0185
1312	RECREATION	$555	$0	0.0000
1380	PARK BOND	$1,074,547	$970,682	0.0028
1381	PARK BOND #2	$2,483,616	$2,107,196	0.0060
1390	CUMULATIVE PARK & RECREATION	$850,000	$818,622	0.0023
2391	CUMULATIVE CAPITAL DEVELOPMENT	$9,508,321	$10,084,417	0.0288
2402	ECONOMIC DEVELOPMENT	$1,500,000	$0	0.0000
2411	ECONOMIC DEV INCOME TAX CEDIT	$10,069,143	$0	0.0000
6280	SEWER BOND	$575,000	$0	0.0000
		$285,570,125	**$203,813,120**	**0.5876**

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Budget Form No. 4
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Home-Ruled Funds (Not Reviewed by DLGF)

Fund Code	Fund Name	Adopted Budget
9500	7104-Infraction Deferral Program	$698,319
9501	1106-Unsafe Building Fund	$1,900,075
9502	9339-Econ.Dev. CRF/ERA Direct Grant	$351,200
9503	9126-CILTLI (Click it to Live It)	$24,370
9504	8127-Prosecutor's Elderly Abuse	$5
9505	1131-Non-reverting LC Fairgrounds	$140,583
9506	7135-Pre-Trial Diversion	$1,005,561
9507	4141-Non-reverting R.I.C.O. Seizure	$35,000
9508	2143-Supplemental Adult Probation	$1,664,339
9509	2144-Supplemental Juvenile Probatn	$26,484
9510	4145-Non-reverting Property Seizure	$639,722
9511	1152-Misdemeanant Co. Jail Housing	$1,591,464
9512	1153-Health Maintanance Fund	$196,977
9513	1156-S.N.A.P.	$10,000
9514	1161-LC Health Dept. Local Public Health Services	$8,034,097
9515	1167-Surveyor's Corner Perpetuation	$765,406
9516	8170-LC Dev. Admin. Budget	$429,215
9517	8171-LC Home Program	$5,455,217
9518	9172-LC Comm. Dev. Cities & Towns	($2,454)
9519	8173-LC Dev. Rehabilitation	$2,205,481
9520	4392-LC R.D.F. For Juveniles Fund	$149,720
9521	4182-LC Multi-Agency Task Force	$92,810
9522	1185-Emergency Local Planning	$54,000
9523	9130-LC Juvenile Center's High Risk Outreach Program (HROP) Grant Fund	$25,241
9524	1194-Clerk's Records Perpetuation	$809,212
9525	1196-Gambling Admission Tax	$7,275,602
9526	1206-Storm Water Mgmt & Sediment Ct	$479,397
9527	9394-LC Juvenile Life Work Self-Discovery Storytelling Program Adv Gra	$14,550
9528	1208-Div. III Addiction Monitoring	$1,926
9529	4210-Jury Fees	$465,751
9530	4217-Division I LADOS	$615,501
9531	4218-Division II LADOS	$306,304
9532	4229-Non-revt. Hwy. Deposit Gambl.	$450,000
9533	4013-LC Commissioners' Monsanto Class Action Settlement Fund	$5,262,652
9534	4234-Domestic Relation Counceling B	$30,657

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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9535	9239-SHERIFF'S GRANTS FUND	$34,200
9536	9451-LC Justice Reinvestment Advisory Committee's Local Community Coor	$115,360
9537	2245-ADULT PROBATION ADMINISTRATION	$124,288
9538	2246-JUVEN PROBATION ADMINISTRATION	$23,153
9539	8249-Homeland Security Grant	$70,000
9540	1250-Surveyor's Elec Mapping Data	$15,453
9541	9252-Family Court Initiative Grant	$16,536
9542	7255-Weights & Measures User fees	$225,909
9544	7016-LOIT 2016 Special Distribution	$309,000
9545	8262-Justice Assistance Grant	$555,041
9546	9342-LC Sheriff's DCE/SP Fund	$60,000
9547	1264-MS4	$1,249,712
9548	9350-LC Sup. Ct. Juv. Div. F.R.C. Problem Solving Court Grant	$20,656
9549	4273-Coroner Facility Fee	$5,002
9550	7275-Sex & Violent Offenders	$68,000
9551	9335-Prosecutor's V.A.W. STOP Grant	$9
9552	7279-Check Deception Collection Fee	$84,692
9553	8280-VOCA-Victims of Crime Act	$1,000
9554	1117-Park Non-reverting Operating	$7,510,190
9555	8284-HUD-NSP-3 Grant	$662,000
9556	1286-Elected Officials Training Fd	$115,367
9557	1287-Sheriff's Pension Trust Fund	$1,400,000
9558	4289-Shf's Sale Program & Service	$100,000
9559	9346-Econ Dev Cares Act CDBG CV	$27,003
9560	7293-Auditor's Endorsement Fees	$352,701
9561	1296-Health Dept Tobacco Settlement	$192,853
9562	8297-Child Support IV-D/FSSA	$148,210
9563	1298-Salvage Vehicle Inspection Fee	$299,393
9564	1329-Auditor Ineligible Deduction	$242,373
9565	8176-LC Comm. Dev F.M.H.A.	$111,344
9566	1347-County Offender Transportation	$40,000
9567	4356-Hermits Lake Sewer User Fee-Op	$276,631
9568	9449-LC Health Department's Public Health Crisis Response For COVID-19	$39,771
9569	9371-Adult Guardianship Svcs Grant	$76,000
9571	1385-Comm. Tax Certificate Sale	$420,800
9572	9389-Juvenile Secured Detention	$178,686
9573	9391-Juvenile LC Community Corrections Gnt	$0
9574	9393-CPHCP-C P High Conflict Parent	$29,998

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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9575	1399-Lake County 911 Fund	$6,216,888
9576	1405-Supplemental Public Defender	$60,416
9577	2409-Alternative Dispute Resolution	$84,417
9578	2411-Alt. Dispute Res. Co-Payment	$31,183
9579	9345-Family Recovery Court Grant	$142,509
9580	1550-MAJOR MOVES CONSTRUCTION FUND	$3,211,006
9581	4010-Public Safety CAGIT Non-Revert	$15,686,381
9582	1706-C.A.S.A.	$86,582
9583	4709-DUI TASK FORCE GRANT	$30,463
9584	1710-SALES DISCLOSURE FUND	$135,632
9585	4292-Ordinance Violation Deferral	$25,000
9586	1340-Zoning Enforcement Fund	$702,916
9587	9376-Veterans Treatment Court Grant	$36,606
9588	1179-Co. Recorder's Perpetuation	$1,695,056
9589	9412-Family Court Grant Fund	$1,497
9590	4414-Jail Inmate Med&Hosp Reserve F	$432,600
9591	8431-CARES-CDBG Covid19 CCPWD Grant	$100
9592	9377-LC CASA Capacity Building Grt	$69,547
9593	4441-Payroll Court Judgment	$76,872
9594	1582-Treasurer's Tax Sale	$185,000
9595	8430-LC Coroners Reimbursement Grant	$7,201
9596	8362-ARP 2021 Local Fisc. Recovery	$75,044,860
9597	9125-LC Prosecutor's Gun Safety Education & Gun Safety Locks Fund	$8,500
9598	9422-Lake County Tax Sale Paddle Fund	$82,163
9599	9379-LC Local Road&Bridge Mat Grant	$2,000,001
		$162,459,111

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Name		Signature
Christine Cid	Aye ☒ Nay ☐ Abstain ☐	Christine Cid
Ronald Brewer	Aye ☐ Nay ☐ Abstain ☐	ABSENT
Charlie Brown	Aye ☐ Nay ☐ Abstain ☐	ABSENT
Dave Hamm	Aye ☒ Nay ☐ Abstain ☐	Dave Hamm
Ted Bilski	Aye ☒ Nay ☐ Abstain ☐	Ted J Bilski
Pete Lindemulder	Aye ☒ Nay ☐ Abstain ☐	[illegible]
Randy Niemeyer	Aye ☒ Nay ☐ Abstain ☐	[illegible]

ATTEST

Name	Title	Signature
Peggy Katona	Auditor	Peggy Holinga Katona

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 — Yes ☐ No ☑

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 — Yes ☐ No ☑

In the Matter of Salary Ordinance for 2026 (OR-3)

Lindemulder made the motion, seconded by Hamm, to approve on Second Reading. Majority voted yes. Brewer and Brown were absent. Motion to approve on Second Reading carried 5-yes, 2-absent.

ORDINANCE NO. 1513E

LAKE COUNTY 2026 SALARY ORDINANCE

BE IT ORDAINED by the Lake County Council of Lake County, Indiana, that the attached Form No. 144, computer printout, salaries and wages for officers and employees for the year 2026 showing the amounts that were required and amounts recommended by the Lake County Council have been approved: (H.I.)

SO ORDAINED THIS 14 day of October, 2025.

CHRISTINE CID, President

DAVID HAMM	ABSENT 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 Longevity Ordinance for 2026 (OR-4)

Niemeyer made the motion, seconded by Lindemulder, to approve on Second Reading. Majority voted yes. Brewer and Brown were absent. Motion to approve on Second Reading carried 5-yes, 2-absent.

ORDINANCE NO. 1513F

LAKE COUNTY
LONGEVITY ORDINANCE FOR 2026

WHEREAS, the Lake County Council has determined that it is in the best interest of the employees of Lake County that a scheduled longevity pay be established.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

That the schedule of longevity pay listed below be adopted for all elected officials, all full-time county employees and all part-time county employees working at least 20 hours per week.

The total amount of longevity pay shall be paid in the fourth quarter of the year and shall be calculated as follows:

1. For full-time employment add the aggregate number of years completed as of December 31, 2025.

2. For part-time employees add the consecutive years completed as of December 31, 2025. Prior years shall not count unless they are consecutive as of December 31, 2025.

3. For former part-time employees who are hired as full-time employees, the years completed as prior part-time employees shall not count towards calculating longevity pay. This includes part-time employment which is consecutive with full-time employment.

Years Completed	Amount
5 Years	$220.00
10 Years	$320.00
15 Years	$440.00
20 Years	$620.00
25 Years	$920.00
30 Years and over	$1,220.00

(Lake County Code Sec. 39.06 LONGEVITY)

DULY ADOPTED THIS 14 DAY OF October, 2025.

CHRISTINE CID, President

DAVID HAMM

ABSENT
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 Uniform Clothing Allowance Ordinance (OR-5)

Hamm made the motion, seconded by Bilski, to approve on Second Reading. Majority voted yes. Brewer and Brown were absent. Motion to approve on Second Reading carried 5-yes, 2-absent.

ORDINANCE NO. 1513G

LAKE COUNTY UNIFORM
CLOTHING ALLOWANCE ORDINANCE FOR 2026

WHEREAS, the Lake County Council desires that all full-time deputy sheriffs and correctional officers be given a yearly allowance to purchase uniforms to wear while on duty.

NOW, THEREFORE, LET IT BE ORDAINED BY THE LAKE COUNTY COUNCIL AS FOLLOWS:

SECTION I. Full-time deputy sheriffs shall receive an annual uniform clothing allowance of $1300.00, the Lake County Sheriff shall not receive a clothing allowance.

SECTION II. Full-time correctional officers shall receive an annual uniform clothing allowance of $700.00.

SECTION III. That such clothing allowance shall be paid on or before the 1st day of December, of each calendar year, beginning on or before the 1st day of December, 2025, for the calendar year of 2026.

SECTION IV. This Ordinance shall be in full force and effect from and after the date of its passage according to law.

DULY ADOPTED BY THE COUNTY COUNCIL OF THE COUNTY OF LAKE, State of Indiana, this 14 day of October, 2025.

CHRISTINE CID, President

DAVID HAMM

ABSENT
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 Per Diem Expense Ordinance for 2026 (OR-6)

Bilski made the motion, seconded by Hamm, to approve on Second Reading. Majority voted yes. Brewer and Brown were absent. Motion to approve on Second Reading carried 5-yes, 2-absent.

ORDINANCE NO. 1513H

PER DIEM EXPENSE ORDINANCE FOR 2026

WHEREAS, the Lake County Council desires to establish a per diem expense schedule for County officials, department heads, and Lake County Agencies and their employees who travel on County business.

NOW, THEREFORE, let it be ordained by the Lake County Council that the schedule for per diem expenses for County officials, department heads and Lake County Agencies and their employees who travel on County business shall be as follows:

1.	Breakfast	$10.00
2.	Lunch	$15.00
3.	Dinner	$25.00

SO ORDAINED THIS 14 day of October, 2025.

CHRISTINE CID, President

DAVID HAMM

ABSENT
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 Binding Recommendations/Ordinances – Lake Ridge Fire Ordinance (OR-7)

Lindemulder made the motion, seconded by Bilski, to approve on Second Reading. Majority voted yes. Brewer and Brown were absent. Motion to approve on Second Reading carried 5-yes, 2-absent.

ORDINANCE NO. 15131

ORDINANCE RECOMMENDING THE APPROVAL
OF THE LAKE RIDGE FIRE DISTRICT 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 Lake Ridge Fire District for 2026; and

WHEREAS, the Lake County Council, after reviewing the tax rate, tax levy and proposed budget of the Lake Ridge Fire District 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., the Lake County Council has reviewed the tax rate, tax levy and proposed Budget for the Lake Ridge Fire District 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 Lake Ridge Fire District for 2026.

SO ORDAINED THIS 14 DAY OF October, 2025.

CHRISTINE CID, President

DAVID HAMM

ABSENT
CHARLIE BROWN

RANDELL C. NIEMEYER

ABSENT
RONALD G. BREWER, SR.

PETE LINDEMULDER

TED F. BILSKI

Members of the Lake County Council

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Ordinance / Resolution Number: 15131

Be it ordained/resolved by the **Lake County Council** that for the expenses of **LAKE RIDGE FIRE PROTECTION** for the year ending December 31, **2026** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **LAKE RIDGE FIRE PROTECTION**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Lake County Council**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Lake County Council	County Council	10/14/2025

Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0061	RAINY DAY	$2,000	$0	0.0000
8603	SPECIAL FIRE GENERAL	$1,345,756	$688,869	0.3851
8691	SPECIAL CUM FIRE	$75,000	$74,925	0.0333
		$1,422,756	**$763,794**	**0.4184**

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Name		Signature
Christine Cid	Aye ☒ Nay ☐ Abstain ☐	Christine Cid
Dave Hamm	Aye ☒ Nay ☐ Abstain ☐	Dave Hamm
Ted Bilski	Aye ☒ Nay ☐ Abstain ☐	Ted J Bilski
Charlie Brown	Aye ☐ Nay ☐ Abstain ☐	ABSENT
Ronald G. Brewer, Sr.	Aye ☐ Nay ☐ Abstain ☐	ABSENT
Pete Lindemulder	Aye ☒ Nay ☐ Abstain ☐	[signature]
Randy Niemeyer	Aye ☒ Nay ☐ Abstain ☐	[signature]

ATTEST

Name	Title	Signature
Peggy Katona	Lake County Auditor	Peggy Holinga Katona

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 — Yes ☐ No ☑

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 — Yes ☐ No ☑

In the Matter of Binding Recommendations/Ordinances – Lake County Solid Waste Ordinance (OR-8)

Lindemulder made the motion, seconded by Hamm, to approve on Second Reading. Majority voted yes. Niemeyer voted no. Brewer and Brown were absent. Motion to approve on Second Reading carried 4-yes, 1-no, 2-absent.

ORDINANCE NO. 1513J

ORDINANCE RECOMMENDING THE APPROVAL
OF THE LAKE COUNTY SOLID WASTE 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 Lake County Solid Waste for 2026; and

WHEREAS, the Lake County Council, after reviewing the tax rate, tax levy and proposed budget of the Lake County Solid Waste 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., the Lake County Council has reviewed the tax rate, tax levy and proposed Budget for the Lake County Solid Waste 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 Lake County Solid Waste for 2026.

SO ORDAINED THIS 14 DAY OF October, 2025.

CHRISTINE CID, President

DAVID HAMM

ABSENT
CHARLIE BROWN

NO
RANDELL C. NIEMEYER

ABSENT
RONALD G. BREWER, SR.

PETE LINDEMULDER

TED F. BILSKI

Members of the Lake County Council

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Ordinance / Resolution Number: 1513J

Be it ordained/resolved by the **Lake County** that for the expenses of **LAKE COUNTY SOLID WASTE MANAGEMENT DISTRICT** for the year ending December 31, **2026** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **LAKE COUNTY SOLID WASTE MANAGEMENT DISTRICT**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Lake County**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Lake County	County Council	10/14/2025

Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
8210	SPECIAL SOLID WASTE MANAGEMENT	$6,521,176	$7,592,000	0.0271
		$6,521,176	**$7,592,000**	**0.0271**

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
Approved by the State Board of Accounts, 2015
Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Name		Signature
Christine Cid	Aye ☒ Nay ☐ Abstain ☐	Christine Cid
Ron Brewer	Aye ☐ Nay ☐ Abstain ☐	ABSENT
Dave Hamm	Aye ☒ Nay ☐ Abstain ☐	David Hamm
Charlie Brown	Aye ☐ Nay ☐ Abstain ☐	ABSENT
Ted Bilski	Aye ☒ Nay ☐ Abstain ☐	Ted J. Bilski
Pete Lindemulder	Aye ☒ Nay ☐ Abstain ☐	[illegible]
Randy Niemeyer	Aye ☐ Nay ☒ Abstain ☐	NO

ATTEST

Name	Title	Signature
Peggy Katona	Auditor	Peggy Holinga Katona

In accordance with IC 6-1.1-17-16(k), we state our intent to isssue debt after December 1 and before January 1 — Yes ☐ No ☑

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 — Yes ☐ No ☑

In the Matter of Resolution for the Distribution of Funds for Mental Health for Lake County for 2026 (R-1)

Niemeyer made the motion, seconded by Bilski, to approve. Majority voted yes. Brewer and Brown were absent. Motion to approve carried 5-yes, 2-absent.

RESOLUTION NO. 25-52

RESOLUTION FOR THE DISTRIBUTION OF FUNDS FOR MENTAL HEALTH FOR LAKE COUNTY FOR 2026

WHEREAS, the Edgewater Systems and the Regional Mental Health Center hereinafter referred to as "Centers" are designated as community mental health centers by the Department of Mental Health, the State of Indiana; and

WHEREAS, the Centers have received capital and operating funds from the governments of the United States of America, State of Indiana, and the County of Lake, which are used to accomplish the purposes for which the centers were created; and,

WHEREAS, I.C. 12-29-2-1, et. seq., provide for the funding of the operating of the centers; and

WHEREAS, Lake County desires to continue to provide operating and capital funds to the centers per I.C. 12-29-2-2(a)(2).

NOW, THEREFORE, LET IT BE RESOLVED AS FOLLOWS:

That pursuant to I.C. 12-29-2-2(b)(2), for the year 2026 and each year thereafter, an amount of funding for the operation of community health centers shall be calculated as follows:

(A) The amount that was levied in the County to comply with this section from property taxes first due and payable in the calendar year immediately preceding the ensuing calendar year (2025); multiplied by the County's assessed value growth quotient for the ensuing calendar year, as determined under I.C. 6-1.1-18.5-2;

(B) To be appropriated to the County's centers respective service areas, and that the levy shall be apportioned among the centers, according to the population served by each respective center to the total population of the County as follows:

Edgewater 15.1277% Regional Mental Health Center 84.8723%

SO RESOLVED THIS 14th day of OCTOBER, 2025.

CHRISTINE CID, President

DAVID HAMM

RANDELL C. NIEMEYER

PETE LINDEMULDER

ABSENT
CHARLIE BROWN

ABSENT
RONALD G. BREWER, SR.

TED F. BILSKI

Members of the Lake County Council

In the <u>Matter of Township Capital Improvement Plan – Review Pursuant to I.C. 36-6-9-11</u>

O'Donnell – This item is new this year. It's a review, not binding recommendation. Its just an affirmation that the council has had an opportunity to review the township capital improvement plans for Cedar Creek, West Creek, Ross, Hobart, North, Calumet and St. John Townships. If the chair is comfortable that everyone has had a chance to review it, we do not need to take a vote.

Cedar Creek Township
West Creek Township
Ross Township
Hobart Township
North Township
Calumet Township
St. John Township

Cid verified that the council has reviewed the Capital Improvement Plans.

In the <u>Matter of Motion to use the sum of $35,006,432,662.00 as the assessed value for 2026 for Lake County</u>

Hamm made the motion, seconded by Bilski, to use the sum of $35,006,432,662.00 as the assessed value for 2026 for Lake County. Majority voted yes. Brewer and Brown were absent. Motion to use the sum of $35,006,432,662.00 as the assessed value for 2026 for Lake County carried 5-yes, 2-absent.

In the <u>Matter of Motion to approve the 16 Line Statement for Funds, Levies and Rates for 2026 for Lake County</u>

Bilski made the motion, seconded by Hamm, to approve the 16-line statement for Funds, Levies and Rates for 2026 for Lake County. Majority voted yes. Brewer and Brown were absent. Motion to approve the 16-line statement for Funds, Levies and Rates for 2026 for Lake County carried 5-yes, 2-absent.

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