

**RESOLUTION 2025-08**  
**DELAWARE COUNTY COUNCIL**

**A RESOLUTION DIRECTING DEPARTMENTS TO INCLUDE EXPENSES FOR  
HEALTH INSURANCE, PERF, AND FICA IN THEIR 2026 BUDGET PROPOSALS**

WHEREAS, the Delaware County Council ("Council") as the fiscal body of Delaware County, Indiana, has the authority and responsibility to budget and appropriate money to be paid out of the County treasury;


WHEREAS, the Council desires to provide direction to the various Departments of Delaware County, Indiana with respect to their proposed budgets for the 2026 budget year and subsequent budget years; and

NOW, THEREFORE BE IT RESOLVED that:

1. The Delaware County Auditor shall maintain a list of budget line items, which may be amended by the Council from time to time. The initial list of budget line items is attached hereto as 'Exhibit A' and incorporated by reference.
2. All departments shall include the budget line items as shown in Exhibit A, as amended from time to time, in their respective budget proposals for the 2026 budget year and all subsequent budget years.

This resolution shall become effective upon the date of passage. A copy shall be distributed to all departments of the government of Delaware County, Indiana.

ADOPTED BY THE DELAWARE COUNTY COUNCIL THIS 22<sup>nd</sup> DAY OF  
April, 2025.

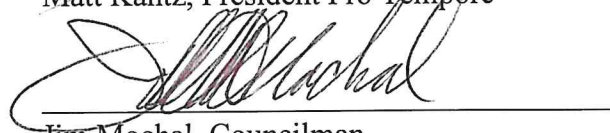
  
Eugene Whitehead, President

  
Jessica Piper, Councilwoman

  
William Hughes, Councilman

  
Brad Bookout, Councilman

  
Matt Kantz, President Pro Tempore

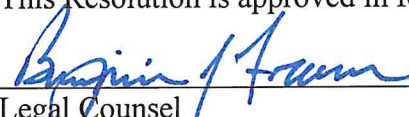
  
Jim Mochal, Councilman

  
Dan Flanagan, Councilman

Attest:

  
\_\_\_\_\_  
Ed Carrol Jr., Auditor

This Resolution is approved in form by:

  
\_\_\_\_\_  
Legal Counsel

## EXHIBIT - A

STATE CODE	COUNTY CODE	100 ACCOUNT SERIES -- PERSONAL SERVICES CATEGORY	DESCRIPTION
D101	101	SALARIES & WAGES	THEIR JOB DESCRIPTION
D106	110	CLOTHING ALLOWANCE	ALLOTTED BUDGET FOR CLOTHES
D106	113	ATTORNEY FEES COUNTY EMPLOYEE	COMPENSATION FOR ADDITIONAL DUTIES AS AN ATTORNEY
D106	117	DIFFERENTIAL PAY	COMPENSATION FOR WORKING OUTSIDE OF WORK HOURS
D106	118	FILE MAINTENANCE	ADDITIONAL DUTIES FOR PUBLIC DEFENDER
D106	119	HOLIDAY PAY	COMMISSIONER APPROVED PAID HOLIDAYS
D106	122	LATERAL TRANSFER SIGNING BONUS	PROMOTIONAL BONUS
D106	123	LEVEL 2 CERTIFICATION	ASSESSORS CERTIFICATION ADDITIONAL PAY
D106	124	LEVEL 3 CERTIFICATION	ASSESSORS CERTIFICATION ADDITIONAL PAY
D106	126	OVERTIME PAY	OVER 40 HOURS WORKED
D106	127	PER DIEM	ALLOWANCE FOR GOODS PER DAY
D106	131	SALARY ADJUSTMENT	CORRECTED PAY
D106	133	SICK PAY	PAID TIME OFF
D106	134	SPECIAL TEAMS	ADDITIONAL DUTIES FOR SHERIFF
D106	135	STIPENDS	EXTRA PAY FOR EMPLOYEES DOING ADDITIONAL DUTIES
D106	136	EDUCATIONAL INCENTIVE PAY	EXTRA PAY FOR DEGREES OR MILITARY TRAINING. (SEE HANDBOOK)
D106	137	TRAINING	EXTRA PAY FOR CERIFICATION
D106	138	TRANSCRIPTION FEES	SERVICE FOR COURTS AND PUBLIC DEFENDER
D107	168	VISION	VISION INSURANCE
D107	169	DENTAL	DENTAL INSURANCE
D107	170	SHORT TERM DISABILITY	SHORT TERM DISABILITY
D107	171	FICA	FEDERAL INCOME CONTRIBUTIONS ACT
D107	172	PERF	PUBLIC EMPLOYEES RETIREMENT FUND
D107	173	HEALTH INSURANCE	HEALTH INSURANCE
D107	174	LIFE INSURANCE	LIFE INSURANCE
D107	175	LONG TERM DISABILITY	LONG TERM DISABILITY
			GRANDFATHERED IN INCENTIVE FOR FULL TIME EMPLOYEES THAT WERE
D107	176	LONGEVITY	EMPLOYEED LONGER THAN 5 YEARS
D107	177	UNEMPLOYMENT	PAY FOR EMPLOYEES FIRED OR LAID OFF
D107	178	PENSION SHERIFF	SHERIFF DEPUTY RETIREMENT
D107	179	PENSION MERIT BOARD	MERIT BOARD MEMBER RETIREMENT
D107	180	TOOL ALLOWANCE	ALLOWANCE FOR HIGHWAY AND MAINTENANCE
			BENEFITS OF PUBLIC SAFETY EMPLOYEES FOR THEIR ESTATE AFTER THEY FALL
D107	181	LINE OF DUTY DEATH BENEFIT	IN THE LINE OF DUTY
			RETIRED LONGEVITY WITH A STATIONARY AMOUNT FOR EMPLOYEES
D107	182	LONGEVITY PRORATED PAY	GRANDFATHERED IN
D107	183	EXPERIENCE PAY	EXPERIENCE PAY FOR SHERIFF & JAIL & 911 DEPARTMENTS
D107	184	EXPERIENCE PAY PROSECUTOR COMMISSIONER	EXPERIENCE PAY FOR PROSECUTOR AND MASTER COMMISSIONER
D107	185	PROSECUTOR PROFORMANCE LEVEL I	LEVEL I OF PROSECUTOR SYSTEM FOR PROFORMANCE
D107	186	PROSECUTOR PROFORMANCE LEVEL II	LEVEL II OF PROSECUTOR SYSTEM FOR PROFORMANCE
D107	187	PROSECUTOR PROFORMANCE LEVEL III	LEVEL III OF PROSECUTOR SYSTEM FOR PROFORMANCE
D306	343	WORKMANS COMP	WORKMANS COMP