

ORDINANCE NO. 2023-O-2
DEKALB COUNTY CODE SECTION DCC 28-9-13
DEKALB COUNTY COMMISSIONERS
AN ORDINANCE ESTABLISHING
A RESTRICTED FUND FOR DONATIONS FOR THE
VETERANS COURT OPERATED THROUGH THE DEKALB CIRCUIT COURT

WHEREAS, the DeKalb County, Indiana, Circuit Court has established a Veteran's Court to allow veterans of one of the branches of military service to undergo counseling, training, and other efforts to reintegrate themselves as valuable members of the DeKalb County Community; and upon successful completion of the program have sentences to jail terms or probation or parole rescinded or limited by the Circuit Court and the Probation Department; and

WHEREAS, persons and/or entities have offered to donate funds for operation of the Veteran's Court; and

WHEREAS, the County Commissioners as the County Executive and County legislation branch are empowered to establish one or more funds for a particular purpose or function, pursuant to Indiana Code 36-1-3-6(b) and (c) in connection with Indiana Code 36-1-3.

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE COMMISSIONERS OF DEKALB COUNTY, INDIANA THAT:

- Section 1. There is hereby established a restricted donation fund to be used to purchase items to be utilized as incentives, and also to pay for drug testing services, and other service fees, including possibly participant housing for veterans participating in the Veteran's Court, and for training for team members, subject to the County Council approving a specific fund number.
- Section 2. Any person or entity may also contribute money to fund this account for the purposes set forth herein through the offices of the DeKalb Circuit Court and/or DeKalb County Probation Department. To assist with ease of administration of this fund, only money contributions by way of cash, check, or money order will be accepted. Should a person desire to make an in kind contribution, it should be made directly to the individual through the County Probation Department.
- Section 3. The County reserves the right to cut off contributions for this fund temporarily if the Commissioners deem that there are sufficient funds in the restricted account for the foreseeable future.
- Section 4. Donated funds that remain at the end of the appropriate calendar year shall not carry over because said funds need to be budgeted, and any of said funds remaining at the



end of the fiscal year shall revert to the donation fund, and budgeted / appropriated for the upcoming year.

Section 5. The Commissioners may repeal this Ordinance if the Commissioners determine that there is no longer a need for said funding, but any monies remaining in the fund must be utilized for the purposes for which the fund was established until the fund is depleted. If no such purpose can be found to deplete the funds, such funds shall be deposited into that fund generally referred to as "County General".

Section 6. Although current Section 170(c)(1) of the Internal Revenue Code permits tax deductible contributions to governmental units, including counties, for such public purposes, the County cannot confirm that contributions are tax deductible because the County has not sought a letter ruling from the Internal Revenue Service. However, the County has requested from the Internal Revenue Service a "governmental information letter" describing the government entity exemption from federal income tax, citing applicable Internal Revenue Code sections pertaining to deductible contributions and income exclusion, which letter will be made available through the County Auditor's office upon request.

Section 7. Effective Date: This Ordinance becomes effective after passage of the third reading as adopted by the DeKalb County Commissioners and the publication of this Ordinance thereafter as required by law.

Section 8. Ordinance Codified: This DeKalb County Ordinance Number 2023-~~0-2~~ is passed and adopted on all three readings and shall be codified in the DeKalb County Code as DeKalb County Code 28-9-13 and properly indexed in the Code.

READ AND PASSED ON FIRST READING: Monday, June 5, 2023.

READ AND PASSED ON SECOND READING: Monday, June 12, 2023.

READ AND PASSED ON THIRD READING: Monday, June 12, 2023.

This Ordinance No. 2023-~~0-2~~ codified as DeKalb County Code Section 28-9-13 is signed, approved and adopted after all three readings by the Commissioners of DeKalb County, Indiana.

DEKALB COUNTY COMMISSIONERS:

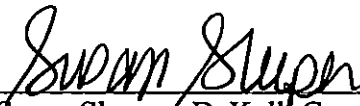

William L. Hartman – President


Michael V. Watson - Vice President



Todd R. Sanderson – Vice President

Attested:



By Susan Sleeper, DeKalb County Auditor