

ORDINANCE NO. 2021-R- 3
DEKALB COUNTY CODE SECTION 28-9-10
DEKALB COUNTY COMMISSIONERS
AN ORDINANCE ESTABLISHING
A RESTRICTED DONATION FUND FOR
THE DEKALB COUNTY HEALTH DEPARTMENT

WHEREAS, the DeKalb County Health Department, a division of county government for DeKalb County, Indiana, and hereafter referred to as "Health Department" has experienced serious money shortages, as has DeKalb County Government; and,

WHEREAS, budgetary problems of the County and the Health Department have limited the ability of the Health Department to purchase supplies, equipment, food, and the like, including administration of flu shot, operating clinics, going to schools to administer shots, and the like; and,

WHEREAS, it is anticipated that the need for additional funds will go beyond the current fiscal year; and it is requested that two (2) years after the last receipt into the Health department for such purposes or two (2) years after the last expenditure of funds out of said funds; and any remaining funds shall revert to the Health Fund #1159; and,

WHEREAS, a number of persons have offered to donate funds to enable the Health Department to continue to offer clinics and mobile services and secure the necessary supplies, equipment, food, and the like; and,

WHEREAS, a number of persons and entities have offered to donate funds to assist the Health Department in inoculating persons and in helping the orderly gathering of vaccine recipients; and,

WHEREAS, there is no constitutional or statutory provision requiring a specific manner for establishing a donation fund for voluntary contributions for and on behalf of the Health Department, but the County Commissioners as the County Executive are empowered under that legislation commonly referred to as "Home Rule" to establish one or more new 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 DEKALB COUNTY COMMISSIONERS OF DEKALB COUNTY, INDIANA THAT:

Section 1. There is hereby established a restricted donation fund for use by the Health Department to utilize donated funding for the purposes set forth in the WHEREAS clauses set forth above.

- Section 2. Donations to such fund may be carried over from year to year until two (2) years after the last receipt of funds into this donation fund or the last expenditure out of funds. At such time as the funds no longer carry over, any remaining donation funds shall be remitted to similar donation funds with an emphasis on health. If there are no such donation fund accounts at the time, funds shall revert to the Health Fund #1159.
- Section 3. Any person (individuals, groups, or business entities) may contribute money to fund this account for the restricted purposes set forth in Section 1. To assist with the ease of administration of this fund, only money contributions by way of cash, check, or money order will be accepted, and no contributions of materials or labor shall be acceptable under this Ordinance.
- Section 4. 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 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.
- 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 2021-R- 3 is passed and adopted on all three readings and shall be codified in the DeKalb County Code as DeKalb County Code 28-9- 10, and properly indexed in the Code.

READ AND PASSED ON FIRST READING:

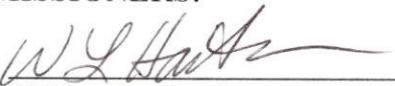
Monday, February 8, 2021.

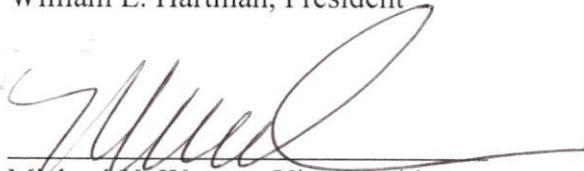
READ AND PASSED ON SECOND READING: Monday, February 8, 2021.


READ AND PASSED ON THIRD READING: Monday, February 8, 2021.

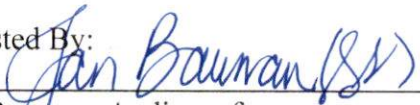
This Ordinance No. 2021-R-3 codified as DeKalb County Code Section 28-9-____ is signed, approved and adopted after all three readings by the Commissioners of DeKalb County, Indiana.

COMMISSIONERS:

BY: 
William L. Hartman, President

BY: 
Michael V. Watson, Vice President

BY: 
Todd R. Sanderson, Vice President

Attested By: 
Jan Bauman, Auditor of
DeKalb County, Indiana