

ORDINANCE NO. 2018-R-23

DEKALB COUNTY CODE SECTION 28-9-6

DEKALB COUNTY COMMISSIONERS

AN ORDINANCE ESTABLISHING

A RESTRICTED FUND FOR THE

DEKALB COUNTY SHERIFF TO BENEFIT ITS K9 PROGRAM

WHEREAS, DeKalb County, Indiana has a Sheriff Department that trains, maintains, and utilizes Sheriff Deputies and dogs through that program known as its K9 efforts; and

WHEREAS, the K9 program has become a very important tool for the Sheriff's Department in maintaining law and order in the community and in advancing the general safety and welfare of all citizens and visitors to DeKalb County, Indiana; and

WHEREAS, there is never enough money available for the Sheriff's Department to fund all of the programs, including training, supervision, maintenance, and execution that it would like to have to fund for this purpose; and

WHEREAS, a number of persons have offered to donate funds to assist with the training and programs to supplement those funds that are otherwise available for the Sheriff's Department K9 program; 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 DeKalb County Community Corrections Department and those who come within its purview, but the County Commissioners as the County Executive and County legislation branch are empowered under that legislation commonly referred to as "Home Rule" 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 DEKALB COUNTY COMMISSIONERS OF DEKALB COUNTY, INDIANA THAT:

Section 1. There is hereby established a restricted donation fund to be used for the DeKalb County Sheriff's Department for its K9 program as more particularly set forth herein. Specifically, some of the purposes for which these funds may be used are for acquiring animals to be utilized in the K9 program, training those animals and their Sheriff Deputy handler, testing and supplies for those animals, education and training;

capital outlays for housing said animals, educational expense, including materials and instructor manuals and fee assistance; safety supplies and clothing for both the animals and the handlers; for dog food and veterinarian services.

Section 2. Any person (individuals, groups, or business entities) may contribute money to fund this account for the restricted purpose of assisting the K9 program as more specifically identified in Section 1 above. To assist with 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 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. 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 5. 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 6. 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 7. Ordinance Codified: This DeKalb County Ordinance Number 2018-R-23 is passed and adopted on all three readings and shall be codified in the DeKalb County Code as DeKalb County Code 28-9-6 and properly indexed in the Code.

READ AND PASSED ON FIRST READING: Monday, December 10, 2018.

READ AND PASSED ON SECOND READING: Monday, December 17, 2018.

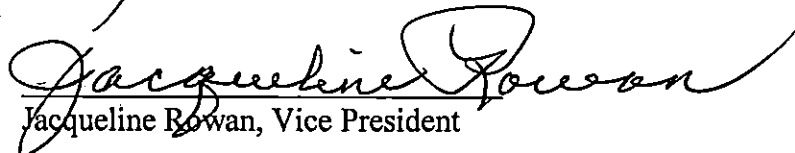
READ AND PASSED ON THIRD READING: Monday, December 17, 2018.

This Ordinance No. 2018-R-23 codified as DeKalb County Code Section 28-9-6 is signed, approved and adopted after all three readings by the Commissioners of DeKalb County, Indiana.

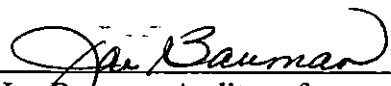
COMMISSIONERS:

BY: 
Donald D. Grogg, President

BY: 
Randall J. Deetz, Vice President

BY: 
Jacqueline Rowan, Vice President

Attested By:


Jan Bauman, Auditor of
DeKalb County, Indiana